



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

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**SHOW CAUSE NOTICE UNDER SECTION 124 OF CUSTOMS ACT, 1962**

**Subject: Show Cause Notice in respect of the goods imported by M/s Taj Traders (IEC: 1210003325), covered under Bills of Entry No- 3366571 dated 19.07.2025 and 3366955 dated 19.07.2025-reg;**

M/s Taj Traders (IEC: 1210003325), having address as 414/8, Satto Wala Bazar, Opp. Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001 (hereinafter referred to as "Importer"), has imported goods declared as "Walnut Kernel- CTH 08023200" under Bills of Entry No- 3366571 dated 19.07.2025 and 3366955 dated 19.07.2025 (**RUD No. 1**).

2. The Directorate of Revenue Intelligence gathered intelligence that M/s Taj Traders is indulging in clearance of "Walnut Kernel" by mis-declaring the Country of Origin. The Importer has imported "Walnut Kernels- CTH 08023200 ) and claimed that goods are of "Afghanistan" origin . The details of the Consignments are mentioned in below Table:

**Table-1**

Sr. No.	Bills of Entry no. and date	Assessable Value(in Rs)	Container no.	Bill of Lading No	Date of Loading shown in BL for	Declared Net Weight (Kgs)
01	3366571 dated 19.07.2025	1,01,38,185.75	TCLU1042307	AHLBNDNSA0250 98	28.06.2025	21000
02	3366955 dated 19.07.2025	1,01,38,185.75	YMLU5371754	AHLBNDNSA0250 97	28.06.2025	21000

3. Accordingly, the aforesaid consignments were put on hold on 22.07.2025 by DRI and the consignment was examined at the CFS of J M Baxi Ports & Logistics Pvt. Ltd(ULA) CFS, Sector-8, Dronagiri, Opp. Bhendkhal Village, Tal- Uran, Dist- Raigad, Navi Mumbai-400707 under panchnama dated 24.07.2025 (**RUD No.2**) wherein the Net Weight of the Container-TCLU1042307 was found to as 21640 kgs and Container-Net Weight of the Container-YMLU5371754 was found as 21630 kg. Therefore, the goods were also found misdeclared in terms of weight.

4. Whereas, the details of the said Containers on checking from the Website of DP World UAE: <https://www.logistics.dpworld.com/container-tracking> showed that the

Container No: YMLU5371754 was emptied in Jebel Ali and goods were loaded in the Container on 03.07.2025 and was loaded on Vessel MV SAFEEN POWER on 14.07.2025. Further, Container No TCLU1042307 was emptied in Jebel Ali and goods were loaded in Container on 05.07.2025 and was loaded on Vessel MV SAFEEN POWER on 14.07.2025. However, the Bills of Lading bearing numbers AHLBNDNSA025097 and AHLBNDNSA025098 declared the place of loading as Bandar Abbas Port, which is clearly inconsistent with the factual position as ascertained from the DP World tracking system. During the course of investigation, this material discrepancy was brought to the notice of M/s Aahil Shipping and the Importer on multiple occasions, and they were called upon to furnish any explanation in this regard. However, despite being afforded adequate opportunity, both M/s Aahil Shipping and the Importer have failed to provide any explanation regarding the said discrepancy. The established fact that during the Investigation goods were loaded in UAE, implies that the Importer has produced forged Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 which misdeclared Bandar Abbas Port as the place of loading.

5. In the aforementioned Bills of Entry, the importer has made claim for preferential rate of duty under SAFTA under Notification No-99/2011-Customs dated 09.11.2011.

Whereas, Regulation 12 of Annexure IV of the SAFTA Agreement, which pertains to SAFTA Rules of Origin, lays down the conditions for "Direct Consignment." The said Regulation 12 reads as follows:

*"Rule 12 : Direct consignment*

*The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State:*

*(a) if the products are transported without passing through the territory of any non-Contracting State:*

*(b) the products whose transport involves transit through one or more intermediate non-Contracting States with or without transshipment or temporary storage in such countries, provided that:*

*(i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements;*

*(ii) the products have not entered into trade or consumption there;*

*(iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition;*

*(iv) the products have remained under the customs control in the country of transit."*

Whereas, it is evident that the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. The container tracking records from DP World clearly establish that both containers were emptied at Jebel Ali, the goods were loaded into these containers at Jebel Ali on 03.07.2025 and 05.07.2025 respectively, and thereafter loaded onto Vessel MV SAFEEN POWER on 14.07.2025. Therefore, loading of goods at UAE, which is a non-Contracting State under SAFTA, fundamentally violates the principle of "Direct Consignment" as envisaged under Regulation 12 of Annexure IV of the SAFTA Agreement.

Whereas, the Importer has failed to provide any documents or evidence demonstrating compliance with the conditions stipulated under the aforementioned Regulation 12. In the absence of requisite documentary proof establishing that the conditions enumerated under clauses (b)(i) to (b)(iv) have been satisfied, it appears that the subject consignment cannot be considered as a "Direct Consignment" from Afghanistan to India in terms of Regulation 12 of Annexure IV of the SAFTA Agreement. Consequently, the claim made by the Importer for SAFTA benefit appears to be inadmissible and liable for rejection.

6. During investigation, statements of following persons were recorded under Section 108 of the Customs Act, 1962, which are briefly discussed herein-below:

**6.1 Statement of Shri Tarandeep Singh ,Authorised signatory of the M/s Taj Traders was recorded under Section 108 of the Customs Act, 1962, on 31.07.2025 (RUD No.03) wherein he inter-alia stated that:**

- (i) On being asked when he ordered the goods imported vide Bill of Entry Nos. 3366955 and 3366571 both dated 19.07.2025 to the suppliers, he stated that proforma invoices were provided by the supplier M/s Almas Khoshahal Ltd., Afghanistan, and he had made payment on 1st July, 2025 and 3rd July, 2025 against proforma invoice to the notified party at UAE i.e. M/s Fresh Cave Trading LLC as there were payment related issues in making payment to Afghanistan.
- (ii) On being asked how he contacted the suppliers M/s Almas Khoshahal Ltd. and M/s Fresh Cave Trading LLC, he stated that he contacted both suppliers and notified party through mobile phone and WhatsApp chats, and received documents through e-mail from M/s Almas Khoshahal Ltd. He further stated that he contacted the notified party M/s Fresh Cave Trading LLC for payment related confirmation only.
- (iii) On being asked when M/s Almas Khoshahal Ltd. provided him Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 related to container nos. YMLU5371754 and TCLU1042307 respectively, he stated that he had received copies of both the Bills of Lading on 17.07.2025 from Shri Asadullah of M/s Almas Khoshahal Ltd. (Mb No. +93781505370) on WhatsApp.
- (iv) On being asked why both Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 related to container nos. YMLU5371754 and TCLU1042307 respectively contained date of issue as 28.06.2025 whereas he received copies so late, he stated that he always received the copies late from supplier M/s Almas Khoshahal Ltd.
- (v) On being asked to bring details of all documents related to booking of containers at Bandar Abbas Port containing date of booking, e-mail correspondence, etc. for all imports made at Nhava Sheva port from May, 2025 till date, he stated that he had asked the booking related documents from supplier and would provide the same at the earliest.
- (vi) On being asked again to bring details of all documents related to booking of containers at Bandar Abbas Port containing date of booking, e-mail correspondence, etc. for all imports made at Nhava Sheva port from May, 2025 till date, he stated that he had asked the booking related documents from supplier and would provide the same at the earliest. He also stated that he was going to UAE after 2 days and would contact the supplier personally for the same.
- (vii) On being asked whether the representative of M/s Aahil Shipping & Logistics Pvt. Ltd. (container line agent) was in contact with him, as the said company had been asked vide letter dated 24.07.2025, e-mail dated 25.07.2025 and Summons dated 28.07.2025 to provide the required documents but they had failed to provide the same, he stated that he was in touch with the container line representative but he had not told him about the documents. He further stated that he would provide all the required documents to the office at the earliest after contacting him.
- (viii) On being asked to go through the copies of Bills of Lading bearing nos. AHLBNDNSA025097, AHLBNDNSA025098 and also Bills of Lading bearing nos. AHLBNDNSA025089 and AHLBNDNSA025092 provided vide e-mail dated 25.07.2025, and to explain why all the 4 Bills of Lading had been issued for same vessel MV BENITA V 0035 while earlier 2 had been issued on 28.06.2025 while the later 2 had been issued on 16.06.2025, and why there was discrepancy if all the 4 containers were loaded on same vessel and why 2 arrived late in India, he stated that he had perused the same and was putting his dated signature on all 4 BLs,

and would provide the explanation after receiving the same from container line and supplier.

(ix) On being asked to go through the tracking details of containers taken from website of DP World UAE which showed that Container No. YMLU5371754 was empty in Jebel Ali and goods were loaded in container on 03.07.2025 and was loaded on vessel MV SAFEEN POWER on 14.07.2025, and further, Container No. TCLU1042307 was empty in Jebel Ali and goods were loaded in container on 05.07.2025 and was loaded on vessel MV SAFEEN POWER on 14.07.2025, and to explain in reference to the Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 as to how the containers were to be declared to be loaded from Bandar Abbas Port while actually the goods were loaded from Jebel Ali, he stated that he had perused the same and was putting his dated signature on said tracking. He further stated that he would provide the explanation after receiving the same from container line and supplier.

(x) On being asked to go through the Rule 12 of SAFTA Regulations which reads as [Rule 12 reproduced], and to comment whether in the absence of documentary evidence substantiating compliance with the above conditions, the transit through UAE could not be considered as valid for the purposes of claiming SAFTA benefits, he requested that a week time may be given to provide the clarification.

**6.2 Further, Statement of Shri Salim Shaikh, Managing Director of M/s Aahil Shipping & Logistics Pvt Ltd was recorded under Section 108 of the Customs Act, 1962, on 06.08.2025 (RUD No.04) wherein he inter-alia stated that:**

(i) On being asked about M/s Navigo India Maritime Private Limited and its role in the subject consignments, he stated that they had started one company named M/s Navigo India Maritime Private Limited for freight forwarding related works. In both the Bills of Lading Nos. AHLBNDNSA025097 and AHLBNDNSA025098, M/s Navigo India Maritime Private Limited had been appointed as agent in India. This was the first consignment for M/s Navigo India Maritime Private Limited. He further stated that M/s Navigo India Maritime Private Limited is registered at C/1005, Amar Harmony, Talaja, District-Raigad, Maharashtra, and he was the contact person for M/s Navigo India Maritime Private Limited.

(ii) On being asked about his role in M/s Aahil Shipping & Logistics Pvt. Ltd., he stated that he was working as Managing Director in M/s Aahil Shipping & Logistics Pvt. Ltd. for the last 6 years, and was looking after overall works of the company in India.

(iii) On being asked whether both the containers Nos. TCLU1042307 and YMLU5371754 were covered under Bills of Lading Nos. AHLBNDNSA025098 and AHLBNDNSA025097 respectively, he stated that both the containers were covered under the said BL Nos. and both the Bills of Lading were issued by his company M/s Aahil Shipping LLC in Dubai.

(iv) On being asked about the Bills of Lading Nos. AHLBNDNSA025098 and AHLBNDNSA025097 both dated 28.06.2025 alongwith Bills of Lading Nos. AHLBNDNSA025089 dated 17.06.2025 and AHLBNDNSA025092 dated 16.06.2025, and why all Bills of Lading had been issued for vessel MV Benita V 0035, he stated that he could not explain about this as the same had been issued by his foreign office.

(v) On being asked about documents related to 'details of booking of containers (Date of supplying empty unit to shipper, e-mail correspondence, etc.) for consignee M/s Taj Traders from Bandar Abbas Port' which were asked vide Summons dated 31.07.2025, he stated that he had asked the details from his overseas office and they had called him, and that he would provide the same on e-mail at the earliest. He further stated that he would provide the details from the agent located in Iran.

(vi) On being asked about the containers bearing nos. TCLU1042307 and YMLU5371754 appearing on BL No. HL/CUDX3250719809 dated 13.07.2025, and

to explain whether this BL pertained to allotting of slot on vessel MV Safeen Power and whether the containers had been shown as SOC containers for M/s Aahil Shipping & Logistics Pvt. Ltd., and whether the containers had been taken on lease from Principle M/s LANCIA on one way lease, he stated that this BL pertained to allotting of slot on vessel MV Safeen Power and the containers had been shown as SOC containers for M/s Aahil Shipping & Logistics Pvt. Ltd. He further stated that the containers had been taken on lease from Principle M/s LANCIA on one way lease.

(vii) On being asked about BL issued at UAE for loading, and whether he would check and revert the matter, he stated that he would check and revert and the matter. He further stated that on being shown the tracking details of container Nos. TCLU1042307 and YMLU5371754 taken from website of DP World Dubai i.e. <https://dpworld2.dubaitrade.ae/pmtsc1/container.do> wherein it had been mentioned that both the containers went to Dubai town empty for loading on 03.07.2025 and returned from town full loaded on 03.07.2025 (YMLU5371754) and 05.07.2025 (TCLU1042307), he was putting his dated signature on both the printouts. He further stated that he had to state that he would provide clarification after taking details from his overseas office and Iranian agent, and that he would provide the clarification on e-mail within 2 days.

(viii) On being asked about the vessel agent for MV Safeen Power at Nhava Sheva, he stated that the vessel agent for MV Safeen Power at Nhava Sheva was M/s Hapag Lloyd. They filed the IGM through M/s Sea Express Shipping Agency Pvt. Ltd., which prepared IGM and sent to M/s Hapag Lloyd.

(ix) On being asked about vessel agent for MV Benita V 0035, he stated that he would have to check with Iranian agent for the same.

(x) On being asked whether he would submit all the required details specially the e-mail correspondences with the shipper and Iranian agent, and whether he assured that all the required details would be submitted on the office e-mail, he stated that he would submit all the required details specially the e-mail correspondences with the shipper and Iranian agent, and assured that all the required details would be submitted on the office e-mail at the earliest.

**6.3 Further, Statement of Shri Tarandeep Singh, Authorized Signatory of M/s Taj Traders, was recorded under Section 108 of the Customs Act, 1962, on 13.09.2025 (RUD No.05) wherein he inter-alia stated that:**

(i) On being asked whether he had produced original documents of 'Certificate of Origin', Invoice, Packing List, Transit Certificate and Certificate for Non-GMO and GM Free for both the consignments, he stated that he had produced original documents of 'Certificate of Origin', Invoice, Packing List, Transit Certificate and Certificate for Non-GMO and GM Free for both the consignments. He further stated that he had not produced Original Phytosanitary Certificate bearing Nos. 513682 and 513683, and was submitting colour photocopies of scanned copies of both documents.

(ii) On being asked about two sets of documents pertaining to the aforesaid consignments which contained set of two Phytosanitary Certificates (Copies), one set of Phytosanitary document bearing Sr. no. 513682 which also contained signs of fingers, and one copy that had been produced by him vide e-mail dated 28.07.2025 with Net Weight mentioned as 21000 Kgs and Gross Weight as 22050 Kgs, while the other set which was produced by Customs Broker during examination had Net Weight as 22050 kgs and Gross Weight as 28350 Kgs, and why both the sets contained signs of finger and it appeared that Phytosanitary Certificate had been edited, and similarly, why the net weight and gross weight mentioned in another set bearing sr. no. 513683 had been found different and it appeared that same had also been edited, he stated that he was putting his dated signature on all the sets of Phytosanitary Documents. That the customs broker had told him that he had already submitted original Phytosanitary documents to PPQ authorities at Nhava Sheva Port.

(iii) On being asked regarding reasons for discrepancy/differences in documents provided by Customs Broker and himself, he stated that he had to state that all original documents were received by Customs Broker directly. He further stated that he contacted Shri Piyush (Contact No. 9167087676) and Shri Akhil Joshi (Contact No. 9773446265) in the Customs Broker firm-M/s Rashmi Shipping Agency and they received the documents directly from the supplier person from UAE. He also stated that after receiving documents, they prepared checklist and after his approval, they filed Bill of Entry, and that the set of documents produced by him had been received by him on WhatsApp from supplier person from UAE.

(iv) On being asked why there was difference/editing in the documents, and whether he would ask his supplier as to why there was editing in the documents and would revert vide e-mail, he stated that he was not aware about why there was difference/editing in documents, and that he would ask his supplier as why there was editing in the documents and would revert vide e-mail.

(v) On being asked about e-mail dated 5th August, 2025 wherein no supporting documents were produced by them, he stated that he had to state that he would ask his supplier to produce documentary evidence in support of claim that goods had been loaded in aforesaid containers from Iran.

**6.4 Further, Statement of Shri Amit Krishna Bhagwan Rai, G-card Holder, of M/s Rashmi Shipping Agency (Customs Broker) was recorded under Section 108 of the Customs Act, 1962, on 09.10.2025 (RUD No.06) wherein he inter-alia stated that:**

(i) On being asked about M/s Taj Traders, he stated that the importer came in contact with him through one forwarder firm M/s Siya Logistics, Mumbai which was a forwarder firm. He further stated that Mr. Akhil Joshi (Mb No. 9773446265) of M/s Siya Logistics contacted him for clearance of Walnut Kernel of M/s Taj Traders. He also stated that he had provided all KYC details and had verified the KYC telephonically with Mr. Tarandeep Singh, Authorised Representative of M/s Taj Traders, Amritsar.

(ii) On being asked about getting documents related to the imports at Nhava Sheva by importer M/s Taj Traders, he stated that they received copies of import documents on e-mail through Mr. Akhil and Mr. Akhil received documents through M/s Taj Traders. He further stated that he did not remember whether they had received original documents for the consignment or not, and that no documents were received by Mr. Akhil or by him by the supplier directly. He also stated that he would check the documents and submit the same by 14.10.2025.

(iii) On being asked about loading of containers at Jebel Ali, he stated that he had no idea that goods loaded in containers were originally loaded at Jebel Ali or Bandar Abbas. He further stated that on being shown tracking report of containers at Jebel Ali Port, he had put his dated signature on tracking report of container nos. YMLU5371754 and TCLU1042307. He also stated that on going through the tracking details, he agreed that containers had been originated and loaded from Jebel Ali.

(iv) On being asked about the PPQ clearance, he stated that he had to submit that he would have to check with PPQ authorities as he could not confirm now of clearance of PPQ in the given import case.

(v) On being asked about two sets of documents pertaining to the aforesaid consignments which contained set of two Phytosanitary Certificates (Copies), one set of Phytosanitary document bearing Sr. no. 513682 which also contained signs of fingers, and one copy that had been produced by himself on e-mail dated 28.07.2025 with Net Weight mentioned as 21000 Kgs and Gross Weight as 22050 Kgs, while the other set which was produced by Customs Broker during examination had Net Weight as 22050 kgs and Gross Weight as 28350 Kgs, and why both the sets contained signs of finger and it appeared that Phytosanitary Certificate had been edited, and similarly, why the net weight and gross weight mentioned in another set bearing sr. no. 513683 had been found different and it

appeared that same had also been edited, he stated that he received only the documents which had been uploaded in e-sanchit wherein, the Net Weight mentioned was 22050 kgs and Gross Weight was 28350 Kgs.

(vi) On being asked about the difference in weight mentioned on Phytosanitary Certificates in relation to Bills of Entry, he stated that on being shown Bills of Entry bearing No. 3366571 dated 19.07.2025 for Phytosanitary document bearing Sr. no. 513682 (Invoice No. 38) wherein Net weight was 21000 Kgs and Gross weight was 22050 kgs, he had to state that Net Weight and Gross weight of Phytosanitary Certificates was not matching with the details mentioned in Bill of Entry. He further stated that accordingly, the details were also not matching in BE No. 3366955 dated 19.07.2025 for Phytosanitary document bearing Sr. no. 513683 (Invoice No. 37).

(vii) On being asked about weight difference, he stated that he could not confirm the genuineness of Phytosanitary certificates, and that he would ask the importer about variation in certificates.

(viii) That he kindly requested that at least 5 days time may please be given to him so as he could submit copies of all original documents including copy of Original Phytosanitary certificate.

## 07 RELEVANT LEGAL PROVISIONS

### (A) **RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:**

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

**Section 2(23):** "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

**Section 2(25):** "imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

**Section 2(26):** "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;

**Section 2(39):** "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.

**Section 11A:** "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

#### **Section 17 Assessment of duty:**

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

..

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

#### **Section 46 Entry of goods on importation:**

**(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, relating to the imported goods.

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

- (a) The accuracy and completeness of the information given therein;
- (b) The authenticity and validity of any document supporting it; .....

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

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

**(f)** any dutiable or prohibited goods required to be mentioned under the regulations in an 1 [arrival manifest or import manifest] or import report which are not so mentioned

**(l)** any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

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

**(q)** any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA or any rule made thereunder

**Section 112 Penalty for improper importation of goods, etc.:**

Any person,-

- a. who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or
- b. who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,-

- i. ....
- ii. in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

**Section 114AA Penalty for use of false and incorrect material:**

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

**(B) Rule 4, 5 & 8 of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 :**

**“Rule 4. Origin related information to be possessed by importer-**

The importer claiming preferential rate of duty shall-

(a) possess information, as indicated in Form I, to demonstrate the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the Rules of Origin, are satisfied, and submit the same to the proper officer on request.

(b) keep all supporting documents related to Form I for at least five years from date of filing of bill of entry and submit the same to the proper officer on request.

(c) exercise reasonable care to ensure the accuracy and truthfulness of the aforesaid information and documents.

**Rule 5. Requisition of information from the importer. -**

(1) Where, during the course of customs clearance or thereafter, the proper officer has reason to believe that origin criteria prescribed in the respective Rules of Origin have not been met, he may seek information and supporting documents, as may be deemed necessary, from the importer in terms of rule 4 to ascertain correctness of the claim.

(2) Where the importer is asked to furnish information or documents, he shall provide the same to the proper officer within ten working days from the date of such information or documents being sought.

(3) Where, on the basis of information and documents received, the proper officer is satisfied that the origin criteria prescribed in the respective Rules of Origin have been met, he shall accept the claim and inform the importer in writing within fifteen working days from the date of receipt of said information and documents.

(4) Where the importer fails to provide requisite information and documents by the prescribed due date or where the information and documents received from the importer are found to be insufficient to conclude that the origin criteria prescribed in the respective Rules of Origin have been met, the proper officer shall forward a verification proposal in terms of rule 6 to the nodal officer nominated for this purpose.

(5) Notwithstanding anything contained in this rule, the Principal Commissioner of Customs or the Commissioner of Customs may, for the reasons to be recorded in writing, disallow the claim of preferential rate of duty without further verification, where:

(a) The importer relinquishes the claim; or

(b) The information and documents furnished by the importer and available on record provide sufficient evidence to prove that goods do not meet the origin criteria prescribed in the respective Rules of Origin.

**Rule 8. Miscellaneous . -**

(1) Where an importer fails to provide requisite information and documents by the due date prescribed under rule 5, or where it is established that he has failed to exercise reasonable care to ensure the accuracy and truthfulness of the information furnished under these rules, the proper officer shall, notwithstanding any other action required to be taken under these rules and the Act, verify assessment of all subsequent bills of entry filed with the claim of preferential rate of duty by the importer, in terms of sub-section (2) of section 17 of the Act, in order to prevent any possible misuse of a trade agreement. The system of compulsory verification of assessment shall be discontinued once the importer demonstrates that he is taking reasonable

care, as required under section 28DA of the Act, through adequate record-based controls.

(2) Where it is established that an importer has suppressed the facts, made wilful mis-statement or colluded with the seller or any other person, with the intention to avail undue benefit of a trade agreement, his claim of preferential rate of duty shall be disallowed and he shall be liable to penal action under the Act or any other law for the time being in force.

(3) In the event of a conflict between a provision of these rules and a provision of the Rules of Origin, the provision of the Rules of Origin shall prevail to the extent of the conflict.

(4) The Central Government may, by notification in the Official Gazette, relax such provisions of these rules for such class of persons as may be deemed necessary.

### 08. Seizure:

During the investigation, it was observed that the imported goods i.e. 'Walnuts Kernels' shown to be imported from Iran under have actually been imported in violation of SAFTA Agreement. Thus, it appeared that the imported goods by M/s Taj Traders, in above said goods covered under Bill of Entry, have been mis-declared in documents submitted to the Customs. Therefore, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 12.12.2025. **(RUD No. 07)**

### 9. FINDINGS OF THE INVESTIGATION

**9.1 Container Tracking Verification** :During the course of investigation, the container movement details were verified through the DP World UAE website (<https://www.logistics.dpworld.com/container-tracking>) which revealed that the goods were actually loaded from UAE. For Container No. YMLU5371754, the tracking records established that the container went to Dubai town empty for loading on 03.07.2025, returned from town fully loaded on 03.07.2025, and was subsequently loaded on Vessel MV SAFEEN POWER on 14.07.2025 at Terminal T1 (Jebel Ali) with status showing as EXPORT FULL for discharge. The screenshot **(RUD No. 08)** of the same taken from the website <https://www.logistics.dpworld.com/container-tracking> is reproduced below:

Container Enquiry											
Container Number: YMLU5371754					Status: EXP RESHIPED-TO VESSEL						
Port Name: Jebel Ali					Terminal: T1						
Container Length: 40					Weight (in Tonnes): 33.8						
ISO Code: 4SR1					ISO Type: HRF						
Heavy Duty Flag: N											
Vessel Name			Discharge			Load					
REYFA			RF7056			SAFEEN POWER					
Voyage Number			FCL			2528E					
Designation			26-MAY-25 14:59			14-JUL-25 10:58					
Discharge/Loaded Date			YES			YES					
Document Processed											
Container Moves Details											
Line	Port	Desig	Move	Category	Status	Date	From Location	Vehicle	EIR No	Haulier	Terminal
AASS	J	MT	FROM TOWN	STORAGE	EMPTY	30-MAY-25 02:52		P90547	365869	00644	T1
AASS	J	FCL	TO TOWN	IMPORT	FULL	28-MAY-25 14:25	13H37B3	G94871	352158	00644	T1
AASS	J	FCL	LANDED FROM VESSEL	IMPORT	FULL	26-MAY-25 14:59		938329			T1
BGSL	J	EXP	FROM TOWN	EXPORT	FULL	03-JUL-25 18:45		G31525	45515	62004	T2
AASS	J	MT	TO TOWN	STORAGE	EMPTY	03-JUL-25 07:34	13114E2	G31525	35477	62004	T1

Similarly, for Container No. TCLU1042307, the tracking records clearly established that the container went to Dubai town empty for loading on 05.07.2025, returned from town fully loaded on 05.07.2025, and was subsequently loaded on Vessel MV SAFEEN POWER on 14.07.2025 at Terminal T1 (Jebel Ali) with status showing as EXPORT FULL for discharge . The screenshot **(RUD No. 09)** of the same

taken from the website <https://www.logistics.dpworld.com/container-tracking> is reproduced below

Container Enquiry											
Container Number: TOLL1082357	Status: EXP RESHIPPED TO VESSEL										
Port Name: Jebel Ali	Terminal: T1										
Container Length: 40	Weight (In Tonnes): 21.7										
ISO Code: 45R1	ISO Type: HRF										
Heavy Duty Flag: N											
Vessel Name	Discharge	Lead									
Voyage Number	REVFA	SAFEEN POWER									
Designation	RF7058	2528E									
Discharge/Loaded Date	FCL	EXP									
Document Processed	03-JUN-25 00:32	14-JUL-25 11:00									
	YES	YES									
Container Moves Details											
Line	Port	Design	Move	Category	Status	Date	From Location	Vehicle	EIR No	Haulier	Terminal
DFDL	J	MT	FROM TOWN	STORAGE	EMPTY	06-JUN-25 11:39		E70932	531353	00644	T1
BGSL	J	EXP	FROM TOWN	EXPORT	FULL	05-JUL-25 09:12		G31526	47891	62004	T2
DFDL	J	FCL	TO TOWN	IMPORT	FULL	04-JUN-25 10:39	13H29D4	E70932	496502	00644	T1
DFDL	J	FCL	LANDED FROM VESSEL	IMPORT	FULL	03-JUN-25 00:32		938539			T1
DFDL	J	MT	TO TOWN	STORAGE	EMPTY	03-JUL-25 20:19	13114F1	G31526	47891	62004	T1

**9.2** Investigation further revealed that the actual Bill of Lading for allotting slots on Vessel MV SAFEEN POWER was BL No. HL/CUDX3250719809 dated 13.07.2025, wherein the containers were shown as SOC (Shipper Owned Containers) for M/s Aahil Shipping & Logistics Pvt. Ltd., and the containers were taken on one-way lease from Principle M/s LANCIA Shipping LLC.

M/s Lancia Shipping LLC vide email dated 29.08.2025, submitted the One-Way Equipment Lease Agreement undertaken with M/s Aahil Shipping LLC. Upon review of the submitted documentation, it is observed that the lease agreement bears reference number CIAAAHJEAIND20250625 and is dated 04.05.2025. The agreement was executed between Lancia Shipping L.L.C (Lessor) and Aahil Shipping LLC (Lessee) for the lease of shipping containers on a one-way basis. The contractual documentation reveals that the parties entered into an agreement dated 04.05.2025 (Reference: CIAAAHJEAIND20250625), wherein **Jebel Ali was expressly designated as the pickup location**. The Annexure – Agreed Terms, which forms a part of the lease agreement, clearly specifies "**Pickup locations: JEBEL ALI**" for the refrigerated containers in question. **(RUD No. 10)**

**9.3** Whereas, it appears that the Bills of Lading bearing numbers AHLBNDNSA025097 and AHLBNDNSA025098 dated 28.06.2025 are forged and fabricated documents. The Bills of Lading declare Bandar Abbas Port as the place of loading, whereas the actual loading took place at Jebel Ali Port, UAE as evidenced by DP World container tracking records. The Bills of Lading mention Vessel MV BENITA V 0035, whereas the actual vessel used for transportation was MV SAFEEN POWER as per the actual BL No. HLCUDX3250719809 dated 13.07.2025. The Bills of Lading are dated 28.06.2025, whereas the containers were actually loaded on 03.07.2025 and 05.07.2025 as per DP World website tracking records.

The investigation also revealed that manipulated Phytosanitary Certificates were submitted. Two different sets of Phytosanitary Certificates bearing the same serial numbers (513682 and 513683) were found with different net weights and gross weights. Both sets contained signs of finger marks and appeared to have been edited. The Phytosanitary Certificate produced by the Importer showed Net Weight as 21000 Kgs and Gross Weight as 22050 Kgs, whereas the one produced by Customs Broker showed Net Weight as 22050 kgs and Gross Weight as 28350 Kgs. The weights mentioned in Phytosanitary Certificates **(RUD No. 11)** did not match with the details mentioned in the Bills of Entry. The authorised person of the importer in his Statement dated 13.09.2025 admitted that he received documents via WhatsApp from supplier persons in UAE, not from Afghanistan, which raises doubts about the genuineness and origin of these certificates.

**9.4 Violation of SAFTA:** Regulation 12 of Annexure IV of the SAFTA Agreement pertains to SAFTA Rules of Origin and lays down the conditions for "Direct Consignment." The said Regulation 12 reads as follows: "Rule 12: Direct

consignment - The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State: (a) if the products are transported without passing through the territory of any non-Contracting State; (b) the products whose transport involves transit through one or more intermediate non-Contracting States with or without transshipment or temporary storage in such countries, provided that: (i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements; (ii) the products have not entered into trade or consumption there; (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition; (iv) the products have remained under the customs control in the country of transit."

In the present case, it is evident from the investigation that the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. The container tracking records from DP World clearly shows that both containers were emptied at Jebel Ali, the goods were loaded into these containers at Jebel Ali on 03.07.2025 and 05.07.2025 respectively, and thereafter loaded onto Vessel MV SAFEEN POWER on 14.07.2025, whereas in the Bills of Lading Bandar Abbas Port is shown as the place of loading. The loading of goods at UAE, a non-Contracting State under SAFTA, fundamentally violates the principle of "Direct Consignment" as envisaged under Regulation 12 of Annexure IV of the SAFTA Agreement. The Importer has failed to provide any documentary evidence demonstrating compliance with the mandatory conditions stipulated under clauses (b)(i) to (b)(iv) of Regulation 12, particularly that the products have not entered into trade or consumption in UAE, have not undergone any operation other than unloading and reloading, and have remained under customs control during transit. In light of these material contradictions, submission of forged documents, and the established fact that goods were loaded in UAE, and further that the Importer has produced forged Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 which falsely declare Bandar Abbas Port as the place of loading, the subject consignment cannot be considered as a "Direct Consignment" from Afghanistan to India in terms of Regulation 12 of Annexure IV of the SAFTA Agreement.

Additionally, the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. This conclusion is further corroborated by the One-Way Equipment Lease Agreement submitted by M/s Lancia Shipping LLC vide email dated 29.08.2025. The said agreement, bearing Reference No. CIAAAHJEAIND20250625 dated 04.05.2025, executed between Lancia Shipping L.L.C. (Lessor) and M/s Aahil Shipping LLC (Lessee), expressly designates Jebel Ali as the pickup location for the refrigerated containers, as clearly specified in the Annexure - Agreed Terms forming part of the agreement.

#### **10. DUTY ON THE IMPORTED GOODS**

As discussed in para supra, the investigation reveals that goods were actually loaded in UAE, therefore, the subject consignment cannot be considered as a "Direct Consignment" from Afghanistan to India in terms of Regulation 12 of Annexure IV of the SAFTA Agreement. Hence, the preferential rate of duty under SAFTA is not applicable to the subject consignments. The value of the goods as per the contemporaneous data was checked in the NIDB and the value appears to be appropriate. Further, during the course of examination of the goods, the excess weight 640 Kgs w.r.t Container No- TCLU1042307 and excess weight of 630 Kgs w.r.t Container No YMLU5371754 was found. Accordingly, the unit price/kg when calculated on CIF basis for the B.E No- 3366571 dated 19.07.2025 having declared assessable value of Rs 10138185.75 comes to Rs 482.770/Kg ( 10138185.75 (AV)/21000(Kg) ). Therefore the redetermined value of BE no-3366571 dated 19.07.2025 having net weight of 21640 Kgs is Rs 1,04,47,143 . Similarly the unit price/kg when calculated on CIF basis for the B.E No- 3366955 dated 19.07.2025 having declared assessable value of Rs 10138185.75 comes to Rs 482.770/Kg ( 10138185.75 (AV)/21000(Kg) ). Therefore the redetermined value of BE no-3366955

dated 19.07.2025 having net weight of 21630 Kgs is Rs 1,04,42,315. Accordingly, the applicable duties are calculated as below:

**Table-2**

B.E No &Date	Declared Assessable Value (Rs)	Redetermined Assessa	BCD (@100%)	SWS	IGST(@5%)	Total Duty Payable (Rs)	Total Duty Declared (Rs)	Differential Duty (Rs)
3366571 dated 19.07.2025	10138185.75	1,04,47,143	1,04,47,143	-	1044714.3	11491857.3	506909	10984948
3366955 dated 19.07.2025	10138185.75	1,04,42,315	1,04,42,315	-	1044231.5	11486546.5	506909	10979637
Total	20276371.5	20889458	20889458	0	41778916	22978403.8	1013818	21964586

### 11. Confiscation:

As per subsection (1)(ii) and subsection (2) of Section 28DA and Rule 4 of the CAROTAR Rules, 2020, the importer has the responsibility to possess sufficient information to substantiate the claim of preferential rate of duty. However, the importer failed to provide such information when called upon to do so under subsection (3) of Section 28DA. Further, during examination of the consignment, the goods were found to be in excess of the quantity declared. Therefore, the imported goods declared as "Walnut Kernels" under HSN 08023200, covered under Bill of Entry No. 3366571 dated 19.07.2025 and Bill of Entry No. 3366955 dated 19.07.2025, are liable to confiscation under Sections 111(f), 111(l), 111(m) and 111(q) of the Customs Act, 1962.

### 12. Role and culpability on the importer/person/firm involved:-

#### 12.1 Role of M/s Taj Traders (IEC: 1210003325), 414/8, Satto Wala Bazar, Opp. Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001

As discussed in the foregoing paras, M/s Taj Traders is found to be involved in the fraudulent import of goods by way of misdeclaration of Country of Origin and submitting forged documents. The firm claimed that goods were of Afghanistan origin to avail preferential rate of duty under SAFTA. However, the container tracking records from DP World UAE website clearly establish that Container No. YMLU5371754 went to Dubai town empty for loading on 03.07.2025, returned from town fully loaded on 03.07.2025, and Container No. TCLU1042307 went to Dubai town empty for loading on 05.07.2025, returned from town fully loaded on 05.07.2025, and both were subsequently loaded on Vessel MV SAFEEN POWER on 14.07.2025 at Terminal T1 (Jebel Ali). The actual Bill of Lading for allotting slots on Vessel MV SAFEEN POWER was BL No. HL/CUDX3250719809 dated 13.07.2025. This clearly establishes that the goods were loaded at Jebel Ali Port, UAE (a non-SAFTA contracting state), and not at Bandar Abbas Port, Iran as declared in the Bills of Lading.

M/s Taj Traders submitted Bills of Lading bearing numbers AHLBNDNSA025097 and AHLBNDNSA025098, both dated 28.06.2025, which falsely declared Bandar Abbas Port as place of loading, vessel name as MV BENITA V 0035, and loading date as 28.06.2025. The investigation also revealed that M/s Taj Traders made payments on 01.07.2025 and 03.07.2025 to M/s Fresh Cave Trading LLC at UAE,

despite claiming that goods were supplied by M/s Almas Khoshahal Ltd., Afghanistan. Furthermore, the firm submitted two different sets of Phytosanitary Certificates bearing the same serial numbers (513682 and 513683) with different weights, and the examination revealed misdeclaration in weight with excess of 640 kgs and 630 kgs respectively. These acts of omission and commission resulted in misdeclaration of country of origin, submission of forged Bills of Lading, manipulation of Phytosanitary Certificates, and fraudulent claim of SAFTA benefits, resulting in duty evasion of Rs. 2,17,08,989.80/-. By the aforementioned acts, M/s Taj Traders has rendered the goods liable to confiscation under Section 111(f), 111(l), 111(m) and 111(q) of the Customs Act, 1962, and has consequently rendered itself liable to penalty under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962.

### **12.2 Role of Shri Tarandeep Singh, Authorized Signatory of M/s Taj Traders**

Shri Tarandeep Singh, Authorized Signatory of M/s Taj Traders, played a pivotal and directly culpable role in the fraudulent import transactions. In his statement dated 31.07.2025, he stated that he received proforma invoices from M/s Almas Khoshahal Ltd., Afghanistan, but made payments on 1st July, 2025 and 3rd July, 2025 to M/s Fresh Cave Trading LLC at UAE citing "payment related issues." He received Bills of Lading on 17.07.2025 from Afghanistan supplier via WhatsApp, almost 20 days after their issue date of 28.06.2025. When shown the DP World container tracking showing that containers were loaded at Jebel Ali on 03.07.2025 and 05.07.2025 on vessel MV SAFEEN POWER, he acknowledged having perused the tracking details but requested time to clarify with supplier and container agent, and promised to provide relevant details "at the earliest." Despite being afforded adequate opportunity, he failed to provide any satisfactory explanation or documentary evidence regarding the discrepancy between the Bills of Lading and the actual container tracking records, or why payments were made to UAE entity when goods were claimed to be from Afghanistan.

In his second statement dated 13.09.2025, Shri Tarandeep Singh revealed that he had not produced original Phytosanitary Certificates, and when shown two different sets of Phytosanitary Certificates with different weights, he acknowledged the discrepancy and stated that all original documents were received by Customs Broker directly from UAE and he admitted receiving documents via WhatsApp from supplier in UAE (**not from Afghanistan**). The payment to M/s Fresh Cave Trading LLC, UAE on 01.07.2025 and 03.07.2025 (while claiming goods from Afghanistan) and loading of Containers at Jebel Ali as per DP World tracking, clearly indicates that Shri Tarandeep Singh was well aware of the actual source and loading location of the goods.

Accordingly, Shri Tarandeep Singh's actions, including making payments to UAE entity while claiming Afghanistan origin, receiving and accepting forged Bills of Lading, submitting manipulated Phytosanitary Certificates, and deliberate misdeclaration of country of origin to claim SAFTA benefits, establish his direct and conscious role in the fraudulent scheme to evade customs duty. Shri Tarandeep Singh is therefore liable to penalties under Sections 112(a), 112(b) and Section 114AA of the Customs Act, 1962.

### **12.3 Role of M/s Aahil Shipping & Logistics Pvt. Ltd and M/s Navigo India Maritime Private Limited**

M/s Aahil Shipping & Logistics Pvt. Ltd., having its office in India, acted as the Indian agent/representative for M/s Aahil Shipping LLC, Dubai. Shri Salim Shaikh, Managing Director, stated in his statement dated 06.08.2025 that both containers TCLU1042307 and YMLU5371754 were covered under Bills of Lading Nos. AHLBNDNSA025098 and AHLBNDNSA025097 which were issued by his company M/s Aahil Shipping LLC in Dubai. He confirmed that the actual Bill of Lading was HL/CUDX3250719809 dated 13.07.2025 pertaining to vessel MV SAFEEN POWER, and acknowledged that containers were shown as SOC containers taken on lease from M/s LANCIA. When shown the tracking details from DP World Dubai website

showing that both containers went to Dubai town empty for loading on 03.07.2025 and 05.07.2025 respectively and returned from town full loaded, he put his dated signature acknowledging the tracking details and stated he would provide clarification after taking details from overseas office and Iranian agent within 2 days. Despite assurances, M/s Aahil Shipping & Logistics Pvt. Ltd. and Shri Salim Shaikh completely failed to provide any documentary evidence supporting the claim that goods were loaded from Bandar Abbas Port, Iran.

The facts clearly establish that Shri Salim Shaikh confirmed that Bills of Lading Nos. AHLBNDNSA025097 and AHLBNDNSA025098 were issued by his company which falsely declared Bandar Abbas Port as place of loading when actual loading was at Jebel Ali, falsely mentioned vessel MV BENITA V 0035 when actual vessel was MV SAFEEN POWER, and were backdated to 28.06.2025 when actual loading was on 03.07.2025 and 05.07.2025. His inability to provide any evidence of Bandar Abbas loading, clearly shows that firm knew or had reasons to believe that the Bills of Lading were false. It is clear from the forgoing paras that M/s Aahil Shipping & Logistics Pvt. Ltd. has facilitated the submission of documents to Customs which were not containing correct and true declarations. They knowingly and intentionally used and/or caused to be used import documents which were false or incorrect in material particulars such as place of loading, vessel name, and loading dates, with mala-fide intention to facilitate fraudulent claim of SAFTA benefits by the importer. By the aforementioned acts, M/s Aahil Shipping & Logistics Pvt. Ltd. have rendered the goods liable to confiscation and have consequently rendered themselves liable to penalty under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962.

M/s Navigo India Maritime Private Limited was appointed as agent in India by M/s Aahil Shipping & Logistics Pvt. Ltd. The fact that forged Bills of Lading were issued by M/s Aahil Shipping LLC, Dubai and processed through their Indian representatives including M/s Navigo India Maritime Private Limited, suggests that M/s Navigo India Maritime Private Limited either knew or ought to have known about the discrepancies between the declared and actual loading locations.

By their acts of omission and commission in acting as agent for M/s Aahil Shipping & Logistics Pvt. Ltd. and processing/handling documents containing false declarations regarding place of loading, vessel name, and loading dates, M/s Navigo India Maritime Private Limited has facilitated the fraudulent scheme and knowingly or intentionally used and caused to be used false and incorrect documents in material particulars for the purposes of customs clearance. Their failure to verify the authenticity of Bills of Lading and ensure accuracy of shipping documents while acting as appointed Indian agent constitutes professional negligence and abetment in the use of forged documents. Accordingly, M/s Navigo India Maritime Private Limited has rendered itself liable to penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962.

#### **12.4 Role of M/s Hapag-Lloyd India Pvt. Ltd.**

M/s Hapag-Lloyd India Pvt. Ltd., operating as shipping agent issued Sea Waybill No. HLCUDX3250719809 dated 15.07.2025 for the carriage of goods in containers YMLU5371754 and TCLU1042307 on vessel MV SAFEEN POWER, Voyage 2528E. The Sea Waybill clearly indicates Port of Loading as JEBEL ALI and Port of Discharge as NHAVA SHEVA, with shipper as AAHIL SHIPPING LLC, Dubai and consignee as AAHIL SHIPPING & LOGISTICS PVT LTD, Navi Mumbai. However, the investigation has established a fundamental and material discrepancy between this Sea Waybill and the Bills of Lading AHLBNDNSA025097 and AHLBNDNSA025098 presented to Customs, which falsely claimed Port of Loading as BANDAR ABBAS PORT, IRAN with loading date as 28.06.2025. This Office vide letter F.No. DRI/AZU/GRU/INT-13/Taj/2025 dated 12.08.2025, CBIC DIN: 202508DDZ10000444B34 under Section 108 of the Customs Act, 1962 (**RUD No. 12**), requested M/s Hapag-Lloyd to provide copies of Bills of Lading, details of documents on the basis of which IGM was filed at Nhava Sheva for MV Safeen Power 2528E, details of documents on the basis of which POL was shown as IRBND (Bandar Abbas) instead of AEJEA (Jebel Ali) in the IGM, and whether it was

confirmed at Jebel Ali port that containers were on transit from Iran. In response, M/s Hapag-Lloyd submitted reply vide email dated 22.08.2025 (**RUD No. 13**) which was vague, incomplete, and unsatisfactory, failing to explain on what documentary basis the IGM was filed showing Bandar Abbas as port of loading when their own Sea Waybill clearly showed Jebel Ali, and failing to provide any documentation supporting the claimed Bandar Abbas loading or any verification conducted regarding the claimed origin.

The IGM filed by M/s Hapag-Lloyd for vessel MV SAFEEN POWER showed Port of Loading as IRBND (Bandar Abbas) for both containers, despite the company's own Sea Waybill, internal records, and DP World container tracking system (<https://www.logistics.dpworld.com/container-tracking>) all confirming that containers were actually loaded at Jebel Ali on 03.07.2025 and 05.07.2025 respectively, with no record of any transit through Bandar Abbas.

The foregoing facts clearly establish that M/s Hapag-Lloyd India Pvt. Ltd. has filed IGM without any documentary verification or due diligence. These acts of omission and commission imported goods liable to confiscation under Sections 111(f), 111(l), 111(m) and 111(q) of the Customs Act, 1962; and consequently rendered itself liable to penalty under Section 112(a), 112(b) of the Customs Act, 1962 for being concerned with goods liable to confiscation and under Section 114AA of the Customs Act, 1962 for knowingly and intentionally filing IGM with false and incorrect details of the port of Loading, Vessel name, Voyage etc.

### **13. Now, therefore,**

**13.1** M/s Taj Traders (IEC: 1210003325), 414/8, Satto Wala Bazar, Opp. Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001 are hereby called upon to Show Cause in writing to the Additional/Joint Commissioner of Customs, Group 1, Nhava Sheva-1 Commissionerate Customs House, Nhava Sheva having office situated at JNCH Building, Nhava Sheva, Mumbai Customs Zone-II Uran, Raigad, Maharashtra-400707 within 30 (thirty) days from the date of receipt of this notice, as to why:

- (i) The declared quantity and value of the goods imported vide Bill of Entry No. 3366571 dated 19.07.2025 shouldn't be rejected and re-quantified as 21,640 kgs with the assessable value being re-determined at Rs. 1,04,47,143/-;
- (ii) The declared quantity and value of the goods imported vide Bill of Entry No. 3366955 dated 19.07.2025 shouldn't be rejected and re-quantified as 21,630 kgs with the assessable value being re-determined at Rs. 1,04,42,315/-;
- (iii) The benefit of preferential rate of duty under SAFTA claimed in respect of goods imported vide Bill of Entry No. 3366571 dated 19.07.2025 (Container No. TCLU1042307) and Bill of Entry No. 3366955 dated 19.07.2025 (Container No. YMLU5371754) should not be denied for violating the provisions of Customs Act, 1962, and CAROTAR Rules, 2022.
- (iv) Total quantity 43,270 Kgs of goods i.e. "Walnut Kernel" covered under BoEs No- 3366571 dated 19.07.2025 and 3366955 dated 19.07.2025 having combined redetermined value of Rs 2,08,89,458/- , should not be held liable for confiscation under Section 111(f),111(l),111(m) and 111(q) of the Customs Act, 1962.
- (v) The goods imported vide Bill of Entry No. 3366571 dated 19.07.2025 (Container No. TCLU1042307) and Bill of Entry No. 3366955 dated 19.07.2025 (Container No. YMLU5371754) should not be re-assessed with applicable rates of duty as per Table-2 above.
- (vi) Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on M/s Taj Traders.

**13.2** Now therefore, the following further persons/companies/firms/concerns as appearing in Column 2 of the following Table-I, are hereby individually and separately called upon to Show Cause in writing to the Additional/Joint

Commissioner of Customs, Group 1, Nhava Sheva-1 Commissionerate Customs House, Nhava Sheva having office situated at JNCH Building, Nhava Sheva, Mumbai Customs Zone-II Uran, Raigad, Maharashtra-400707, within 30 days from the receipt of the show cause notice as to why Penalty should not be imposed on each of them individually under below mentioned penal provisions, respectively under the Customs Act, 1962 (as appearing at Column 3 to 6):

Table-3

S. No.	Name (S/Shri/Ms/Smt/ M/s)	Penal provisions under Customs Act, 1962			
		(3)	(4)	(5)	(6)
1	Shri Tarandeep Singh	112(a)	112(b)	114AA	-
2	M/s Aahil Shipping & Logistics Pvt. Ltd	112(a)	112(b)	114AA	-
3	M/s Navigo India Maritime Private Limited	112(a)	112(b)	114AA	-
4	M/s Hapag-Lloyd India Pvt. Ltd	112(a)	112(b)	114AA	-

14. The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

15. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force. This Show Cause Notice has been issued covering only present 02 consignments seized by DRI.

16. The documents as listed at **Annexure-R** are relied upon and scanned copies of all relied upon documents along with **Annexure-R** is enclosed with this Show Cause notice.

*JGw*  
19/1/26

(Jay G. Waghmare)

Joint Commissioner of Customs  
Gr-1, NS-I, JNCH

Encl: Annexure-R (List of Relied Upon Documents (RUDs)).

#### List of Noticees

- (i) M/s Taj Traders (IEC: 1210003325), having addressee as 414/8, Satto Wala Bazar, Opp. Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001. (Email: tajtraders.asr@yahoo.com)
- (ii) Shri Tarandeep Singh (Email: tajtraders.asr@yahoo.com)
- (iii) M/s Aahil Shipping & Logistics Pvt. Ltd (Email: imports@aahilshipping.com)
- (iv) M/s Navigo India Maritime Private Limited (info@navigo-india.co.in)
- (v) M/s Hapag-Lloyd India Pvt. Ltd (india@service.hlag.com)

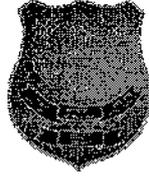
#### Copy to:

1. The Joint Director, DRI, Gandhidham Regional Unit, Plot No. 5 & 6, Ward 5A, Near Vinayak Hospital, Adipur, Kutch, Gujarat-370205. Email ID: [driganru@nic.in](mailto:driganru@nic.in).

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

Annexure-R- List of Relied upon Documents

<b>RUD No.</b>	<b>Details of the RUD</b>	<b>No. of Pages</b>
<b>RUD NO. 1</b>	Bills of Entry No- 3366571 dated 19.07.2025 and 3366955 dated 19.07.2025	1-12
<b>RUD NO. 2</b>	Panchnama dated 24.07.2025 drawn at the CFS of J M Baxi Ports & Logistics Pvt. Ltd(ULA) CFS, Sector-8, Dronagiri, Opp. Bhendkhal Village, Tal-Uran, Dist- Raigad, Navi Mumbai-400707	1-31
<b>RUD NO. 3</b>	Shri Tarandeep Singh, authorised signatory of the M/s Taj Traders was recorded under Section 108 of the Customs Act, 1962, on 31.07.2025	1-3
<b>RUD NO. 4</b>	Statement of Shri Salim Shaikh, Managing Director of M/s Aahil Shipping & Logistics Pvt Ltd was recorded under Section 108 of the Customs Act, 1962 on 06.08.2025	1-2
<b>RUD NO. 5</b>	Statement of Shri Tarandeep Singh, Authorized Signatory of M/s Taj Traders, was recorded under Section 108 of the Customs Act, 1962, on 13.09.2025	1-2
<b>RUD NO. 6</b>	Statement of Shri Amit Krishna Bhagwan Rai, G-card Holder, of M/s Rashmi Shipping Agency (Customs Broker) was recorded under Section 108 of the Customs Act, 1962, on 09.10.2025	1-2
<b>RUD NO. 7</b>	Seizure Memo dated 12.12.2025	1-1
<b>RUD NO. 8</b>	Container movement details of Container No. YMLU5371754 were verified through the DP World UAE website ( <a href="https://www.logistics.dpworld.com/container-tracking">https://www.logistics.dpworld.com/container-tracking</a> ).	1-1
<b>RUD NO. 9</b>	Container movement details of Container No. TCLU1042307 were verified through the DP World UAE website( <a href="https://www.logistics.dpworld.com/container-tracking">https://www.logistics.dpworld.com/container-tracking</a> ).	1-1
<b>RUD NO. 10</b>	The One-Way Equipment Lease Agreement of M/s Lancia Shipping LLC undertaken with M/s Aahil Shipping LLC	1-10
<b>RUD NO. 11</b>	Two different sets of Phytosanitary Certificates	1-4
<b>RUD NO. 12</b>	Letter F.No. DRI/AZU/GRU/INT-13/Taj/2025 dated 12.08.2025	1-1
<b>RUD NO. 13</b>	M/s Hapag-Lloyd submitted reply vide email dated 22.08.2025	1-13



राजस्वआसूचनानिदेशालय  
DIRECTORATE OF REVENUE INTELLIGENCE  
Gandhidham Regional Unit

Plot No. 5 & 6, Ward-5A, Near Vinayak Hospital, Adipur, Kutch, Gujarat - 370205  
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फा.सं. : DRI/AZU/GRU/ INT-13/Taj/2025

दिनांक: 09.01.2026

To

The Additional/Joint Commissioner of Customs,  
Group 1, Nhava Sheva-1 Commissionerate  
JNCH Building, Nhava Sheva, Mumbai Customs Zone-II  
Uran, Raigad, Maharashtra-400707

Sir,

**Sub: - Investigation report under section 110AA into a case of import of goods declared as 'Walnut Kernel' made by M/s Taj Traders (IEC: 1210003325) -m/reg.**

Intelligence gathered by this Unit suggested that "M/s Taj Traders (IEC: 1210003325), 414/8 Satto Wala Bazar, Opp OM Chop Chowk Chur Beri Amritsar-143001" indulged in clearance of "Walnut Kernel" by mis-declaring the Country of Origin and violating the Direct Consignment requirement under SAFTA. The intelligence indicated that although the goods were claimed of Afghanistan origin, they were actually loaded from the UAE.

2. Acting on the intelligence, Bills of Entry 3366571 and 3366955 both dated 19.07.2025 filed by Taj Traders (IEC: 1210003325), were placed on hold on 22.07.2025 for examination. The consignments were examined at CFS of M/s J M Baxi ports & Logistics (ULA) CFS under Panchnama dated 24.07.2025.

3. The investigation, supported by statements of various persons, DP World container tracking records and corroborative documentary evidence established that the Walnut Kernels were misdeclared in terms of country of origin to fraudulently avail SAFTA preferential duty benefits. Records from DP World container tracking and M/s Hapag-Lloyd's Sea Waybill confirmed that the goods were loaded from Jebel Ali Port, UAE, whereas forged Bills of Lading falsely showed loading from Bandar Abbas Port, Iran, claiming Afghanistan origin.

4. In this case the goods have been imported through Nhava Sheva Port, therefore as per Section 110AA, the Additional/Joint Commissioner of Customs, Customs House Kandla is the proper officer for issuance of Show Cause Notice in this matter. The investigation report pertaining to the import made by the importer M/s M/s Taj Traders (IEC: 1210003325) vide Bills of Entry No. 3366571 and 3366955 both dated 19.07.2025 along with RUDs is enclosed for issuance of Show Cause Notice by the competent authority.

5. The competent authority may check the investigation report for any inadvertent legal, factual or calculation mistakes and may at its discretion add/amend/alter/delete any part/portion with respect to inserting appropriate provisions of Customs Act, 1962, and other allied Acts/Rules/Regulations for issuance of the SCN in the interest of revenue, as it may deem appropriate.

6. The date of hold of the consignments was 22.07.2025, therefore the last date of issuance of SCN in the matter is required to issue on or before 21.07.2025 in order to safeguard revenue.

7 In light of above, it is requested that the SCN in the matter may be issued at the earliest.

8 Further, investigation has revealed that pursuant to an agreement between M/s Lancia Shipping Lines and M/s Aahil Shipping LLC, arrangements were made for a total of four reefer containers. Accordingly, it is also requested to investigate past consignments imported by M/s Taj Traders in containers YMLU5372215 imported vide Bill of Entry No. 3069974 dated 04.07.2025 and also any goods imported by other Container No. TCLU1142841, to safeguard revenue and take appropriate action under law.

9 This is issued with the approval of Additional Director General, Ahmedabad Zonal Unit.

Yours faithfully,

*H Kumar*  
09/01/2026

(Hemant Kumar)  
Joint Director  
DRI Gandhidham Regional Unit

Encl: (1) Investigation Report in Word format.  
(2) Scanned copies of RUD and Annexure-R



राजस्व आसूचनानिदेशालय  
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F. No.DRI/AZU/GRU/INT-13/Taj/2025

Date: 09.01.2026

**Investigation Report**

**WHEREAS IT APPEARS THAT: -**

M/s Taj Traders (IEC: 1210003325), having address as 414/8, Satto Wala Bazar, Opp. Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001 (hereinafter referred to as "Importer"), has imported goods declared as "Walnut Kernel- CTH 08023200" under Bills of Entry No- 3366571 dated 19.07.2025 and 3366955 dated 19.07.2025 (**RUD No. 1**) .

2. The Directorate of Revenue Intelligence gathered intelligence that M/s Taj Traders is indulging in clearance of "Walnut Kernel" by mis-declaring the Country of Origin. The Importer has imported "Walnut Kernels- CTH 08023200 ) and claimed that goods are of "Afghanistan" origin . The details of the Consignments are mentioned in below Table:

**Table-1**

Sr. No.	Bills of Entry no. and date	Assessable Value(in Rs)	Container no.	Bill of Lading No	Date of Loading shown in BL for	Declared Net Weight (Kgs)
01	3366571 dated 19.07.2025	1,01,38,185.75	TCLU1042307	AHLBNDNSA0250 98	28.06.2025	21000
02	3366955 dated 19.07.2025	1,01,38,185.75	YMLU5371754	AHLBNDNSA0250 97	28.06.2025	21000

3. Accordingly, the aforesaid consignments were put on hold on 22.07.2025 by DRI and the consignment was examined at the CFS of J M Baxi Ports & Logistics Pvt. Ltd(ULA) CFS, Sector-8, Dronagiri, Opp. Bhendkhal Village, Tal- Uran, Dist- Raigad, Navi Mumbai-400707 under panchnama dated 24.07.2025 (**RUD No.2**) wherein the Net Weight of the Container-TCLU1042307 was found to as 21640 kgs and Container-Net Weight of the Container-YMLU5371754 was found as 21630 kg. Therefore, the goods were also found misdeclared in terms of weight.

4. Whereas, the details of the said Containers on checking from the Website of DP World UAE: <https://www.logistics.dpworld.com/container-tracking> showed that the

Container No: YMLU5371754 was emptied in Jebel Ali and goods were loaded in the Container on 03.07.2025 and was loaded on Vessel MV SAFEEN POWER on 14.07.2025. Further, Container No TCLU1042307 was emptied in Jebel Ali and goods were loaded in Container on 05.07.2025 and was loaded on Vessel MV SAFEEN POWER on 14.07.2025. However, the Bills of Lading bearing numbers AHLBNDNSA025097 and AHLBNDNSA025098 declared the place of loading as Bandar Abbas Port, which is clearly inconsistent with the factual position as ascertained from the DP World tracking system. During the course of investigation, this material discrepancy was brought to the notice of M/s Aahil Shipping and the Importer on multiple occasions, and they were called upon to furnish any explanation in this regard. However, despite being afforded adequate opportunity, both M/s Aahil Shipping and the Importer have failed to provide any explanation regarding the said discrepancy. The established fact that during the Investigation goods were loaded in UAE, implies that the Importer has produced forged Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 which misdeclared Bandar Abbas Port as the place of loading.

5. In the aforementioned Bills of Entry, the importer has made claim for preferential rate of duty under SAFTA under Notification No-99/2011-Customs dated 09.11.2011.

Whereas, Regulation 12 of Annexure IV of the SAFTA Agreement, which pertains to SAFTA Rules of Origin, lays down the conditions for "Direct Consignment." The said Regulation 12 reads as follows:

*"Rule 12 : Direct consignment*

*The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State:*

- (a) if the products are transported without passing through the territory of any non-Contracting State:*
- (b) the products whose transport involves transit through one or more intermediate non-Contracting States with or without transshipment or temporary storage in such countries, provided that:*
  - (i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements;*
  - (ii) the products have not entered into trade or consumption there;*
  - (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition;*
  - (iv) the products have remained under the customs control in the country of transit."*

Whereas, it is evident that, the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. The container tracking records from DP World clearly establish that both containers were emptied at Jebel Ali, the goods were loaded into these containers at Jebel Ali on 03.07.2025 and 05.07.2025 respectively, and thereafter loaded onto Vessel MV SAFEEN POWER on 14.07.2025. Therefore, loading of goods at UAE, which is a non-Contracting State under SAFTA, fundamentally violates the principle of "Direct Consignment" as envisaged under Regulation 12 of Annexure IV of the SAFTA Agreement.

Whereas, the Importer has failed to provide any documents or evidence demonstrating compliance with the conditions stipulated under the aforementioned Regulation 12. In the absence of requisite documentary proof establishing that the conditions enumerated under clauses (b)(i) to (b)(iv) have been satisfied, it appears that the subject consignment cannot be considered as a "Direct Consignment" from Afghanistan to India in terms of Regulation 12 of Annexure IV of the SAFTA Agreement. Consequently, the claim made by the Importer for SAFTA benefit appears to be inadmissible and liable for rejection.

6. During investigation, statements of following persons were recorded under Section 108 of the Customs Act, 1962, which are briefly discussed herein-below:

**6.1 Statement of Shri Tarandeep Singh, Authorised signatory of the M/s Taj Traders was recorded under Section 108 of the Customs Act, 1962, on 31.07.2025 (RUD No.03) wherein he inter-alia stated that:**

(i) On being asked when he ordered the goods imported vide Bill of Entry Nos. 3366955 and 3366571 both dated 19.07.2025 to the suppliers, he stated that proforma invoices were provided by the supplier M/s Almas Khoshahal Ltd., Afghanistan, and he had made payment on 1st July, 2025 and 3rd July, 2025 against proforma invoice to the notified party at UAE i.e. M/s Fresh Cave Trading LLC as there were payment related issues in making payment to Afghanistan.

(ii) On being asked how he contacted the suppliers M/s Almas Khoshahal Ltd. and M/s Fresh Cave Trading LLC, he stated that he contacted both suppliers and notified party through mobile phone and WhatsApp chats, and received documents through e-mail from M/s Almas Khoshahal Ltd. He further stated that he contacted the notified party M/s Fresh Cave Trading LLC for payment related confirmation only.

(iii) On being asked when M/s Almas Khoshahal Ltd. provided him Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 related to container nos. YMLU5371754 and TCLU1042307 respectively, he stated that he had received copies of both the Bills of Lading on 17.07.2025 from Shri Asadullah of M/s Almas Khoshahal Ltd. (Mb No. +93781505370) on WhatsApp.

(iv) On being asked why both Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 related to container nos. YMLU5371754 and TCLU1042307 respectively contained date of issue as 28.06.2025 whereas he received copies so late, he stated that he always received the copies late from supplier M/s Almas Khoshahal Ltd.

(v) On being asked to bring details of all documents related to booking of containers at Bandar Abbas Port containing date of booking, e-mail correspondence, etc. for all imports made at Nhava Sheva port from May, 2025 till date, he stated that he had asked the booking related documents from supplier and would provide the same at the earliest.

(vi) On being asked again to bring details of all documents related to booking of containers at Bandar Abbas Port containing date of booking, e-mail correspondence, etc. for all imports made at Nhava Sheva port from May, 2025 till date, he stated that he had asked the booking related documents from supplier and would provide the same at the earliest. He also stated that he was going to UAE after 2 days and would contact the supplier personally for the same.

(vii) On being asked whether the representative of M/s Aahil Shipping & Logistics Pvt. Ltd. (container line agent) was in contact with him, as the said company had been asked vide letter dated 24.07.2025, e-mail dated 25.07.2025 and Summons dated 28.07.2025 to provide the required documents but they had failed to provide the same, he stated that he was in touch with the container line representative but he had not told him about the documents. He further stated that he would provide all the required documents to the office at the earliest after contacting him.

(viii) On being asked to go through the copies of Bills of Lading bearing nos. AHLBNDNSA025097, AHLBNDNSA025098 and also Bills of Lading bearing nos. AHLBNDNSA025089 and AHLBNDNSA025092 provided vide e-mail dated 25.07.2025, and to explain why all the 4 Bills of Lading had been issued for same vessel MV BENITA V 0035 while earlier 2 had been issued on 28.06.2025 while the later 2 had been issued on 16.06.2025, and why there was discrepancy if all the 4 containers were loaded on same vessel and why 2 arrived late in India, he stated that he had perused the same and was putting his dated signature on all 4 BLs, and would provide the explanation after receiving the same from container line and supplier.

(ix) On being asked to go through the tracking details of containers taken from website of DP World UAE which showed that Container No. YMLU5371754 was empty in Jebel Ali and goods were loaded in container on 03.07.2025 and was loaded on vessel MV SAFEEN POWER on 14.07.2025, and further, Container No. TCLU1042307 was empty in Jebel Ali and goods were loaded in container on 05.07.2025 and was loaded on vessel MV SAFEEN POWER on 14.07.2025, and to explain in reference to the Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 as to how the containers were to be declared to be loaded from Bandar Abbas Port while actually the goods were loaded from Jebel Ali, he stated that he had perused the same and was putting his dated signature on said tracking. He further stated that he would provide the explanation after receiving the same from container line and supplier.

(x) On being asked to go through the Rule 12 of SAFTA Regulations which reads as [Rule 12 reproduced], and to comment whether in the absence of documentary evidence substantiating compliance with the above conditions, the transit through UAE could not be considered as valid for the purposes of claiming SAFTA benefits, he requested that a week time may be given to provide the clarification.

**6.2 Further, Statement of Shri Salim Shaikh, Managing Director of M/s Aahil Shipping & Logistics Pvt Ltd was recorded under Section 108 of the Customs Act, 1962, on 06.08.2025 (RUD No.04) wherein he inter-alia stated that:**

(i) On being asked about M/s Navigo India Maritime Private Limited and its role in the subject consignments, he stated that they had started one company named M/s Navigo India Maritime Private Limited for freight forwarding related works. In both the Bills of Lading Nos. AHLBNDNSA025097 and AHLBNDNSA025098, M/s Navigo India Maritime Private Limited had been appointed as agent in India. This was the first consignment for M/s Navigo India Maritime Private Limited. He further stated that M/s Navigo India Maritime Private Limited is registered at C/1005, Amar Harmony, Taloja, District-Raigad, Maharashtra, and he was the contact person for M/s Navigo India Maritime Private Limited.

(ii) On being asked about his role in M/s Aahil Shipping & Logistics Pvt. Ltd., he stated that he was working as Managing Director in M/s Aahil Shipping & Logistics Pvt. Ltd. for the last 6 years, and was looking after overall works of the company in India.

(iii) On being asked whether both the containers Nos. TCLU1042307 and YMLU5371754 were covered under Bills of Lading Nos. AHLBNDNSA025098 and AHLBNDNSA025097 respectively, he stated that both the containers were covered under the said BL Nos. and both the Bills of Lading were issued by his company M/s Aahil Shipping LLC in Dubai.

(iv) On being asked about the Bills of Lading Nos. AHLBNDNSA025098 and AHLBNDNSA025097 both dated 28.06.2025 alongwith Bills of Lading Nos. AHLBNDNSA025089 dated 17.06.2025 and AHLBNDNSA025092 dated 16.06.2025, and why all Bills of Lading had been issued for vessel MV Benita V 0035, he stated that he could not explain about this as the same had been issued by his foreign office.

(v) On being asked about documents related to 'details of booking of containers (Date of supplying empty unit to shipper, e-mail correspondence, etc.) for consignee M/s Taj Traders from Bandar Abbas Port' which were asked vide Summons dated 31.07.2025, he stated that he had asked the details from his overseas office and they had called him, and that he would provide the same on e-mail at the earliest. He further stated that he would provide the details from the agent located in Iran.

(vi) On being asked about the containers bearing nos. TCLU1042307 and YMLU5371754 appearing on BL No. HL/CUDX3250719809 dated 13.07.2025, and to explain whether this BL pertained to allotting of slot on vessel MV Safeen Power and whether the containers had been shown as SOC containers for M/s Aahil Shipping & Logistics Pvt. Ltd., and whether the containers had been taken on lease from Principle M/s LANCIA on one way lease, he stated that this BL pertained to allotting of slot on vessel MV Safeen Power and the containers had been shown as SOC containers for M/s Aahil Shipping & Logistics Pvt. Ltd. He further stated that the containers had been taken on lease from Principle M/s LANCIA on one way lease.

(vii) On being asked about BL issued at UAE for loading, and whether he would check and revert the matter, he stated that he would check and revert and the matter. He further stated that on being shown the tracking details of container Nos. TCLU1042307 and YMLU5371754 taken from website of DP World Dubai i.e. <https://dpworld2.dubaitrade.ae/pmtsc1/container.do> wherein it had been mentioned that both the containers went to Dubai town empty for loading on 03.07.2025 and returned from town full loaded on 03.07.2025 (YMLU5371754) and 05.07.2025 (TCLU1042307), he was putting his dated signature on both the printouts. He further stated that he had to state that he would provide clarification after taking details from his overseas office and Iranian agent, and that he would provide the clarification on e-mail within 2 days.

(viii) On being asked about the vessel agent for MV Safeen Power at Nhava Sheva, he stated that the vessel agent for MV Safeen Power at Nhava Sheva was M/s Hapag Lloyd. They filed the IGM through M/s Sea Express Shipping Agency Pvt. Ltd., which prepared IGM and sent to M/s Hapag Lloyd.

(ix) On being asked about vessel agent for MV Benita V 0035, he stated that he would have to check with Iranian agent for the same.

(x) On being asked whether he would submit all the required details specially the e-mail correspondences with the shipper and Iranian agent, and whether he assured that all the required details would be submitted on the office e-mail, he stated that

he would submit all the required details specially the e-mail correspondences with the shipper and Iranian agent, and assured that all the required details would be submitted on the office e-mail at the earliest.

**6.3 Further, Statement of Shri Tarandeep Singh, Authorized Signatory of M/s Taj Traders, was recorded under Section 108 of the Customs Act, 1962, on 13.09.2025 (RUD No.05) wherein he inter-alia stated that:**

(i) On being asked whether he had produced original documents of 'Certificate of Origin', Invoice, Packing List, Transit Certificate and Certificate for Non-GMO and GM Free for both the consignments, he stated that he had produced original documents of 'Certificate of Origin', Invoice, Packing List, Transit Certificate and Certificate for Non-GMO and GM Free for both the consignments. He further stated that he had not produced Original Phytosanitary Certificate bearing Nos. 513682 and 513683, and was submitting colour photocopies of scanned copies of both documents.

(ii) On being asked about two sets of documents pertaining to the aforesaid consignments which contained set of two Phytosanitary Certificates (Copies), one set of Phytosanitary document bearing Sr. no. 513682 which also contained signs of fingers, and one copy that had been produced by him vide e-mail dated 28.07.2025 with Net Weight mentioned as 21000 Kgs and Gross Weight as 22050 Kgs, while the other set which was produced by Customs Broker during examination had Net Weight as 22050 kgs and Gross Weight as 28350 Kgs, and why both the sets contained signs of finger and it appeared that Phytosanitary Certificate had been edited, and similarly, why the net weight and gross weight mentioned in another set bearing sr. no. 513683 had been found different and it appeared that same had also been edited, he stated that he was putting his dated signature on all the sets of Phytosanitary Documents. That the customs broker had told him that he had already submitted original Phytosanitary documents to PPQ authorities at Nhava Sheva Port.

(iii) On being asked regarding reasons for discrepancy/differences in documents provided by Customs Broker and himself, he stated that he had to state that all original documents were received by Customs Broker directly. He further stated that he contacted Shri Piyush (Contact No. 9167087676) and Shri Akhil Joshi (Contact No. 9773446265) in the Customs Broker firm-M/s. Rashmi Shipping Agency and they received the documents directly from the supplier person from UAE. He also stated that after receiving documents, they prepared checklist and after his approval, they filed Bill of Entry, and that the set of documents produced by him had been received by him on WhatsApp from supplier person from UAE.

(iv) On being asked why there was difference/editing in the documents, and whether he would ask his supplier as to why there was editing in the documents and would revert vide e-mail, he stated that he was not aware about why there was difference/editing in documents, and that he would ask his supplier as why there was editing in the documents and would revert vide e-mail.

(v) On being asked about e-mail dated 5th August, 2025 wherein no supporting documents were produced by them, he stated that he had to state that he would ask his supplier to produce documentary evidence in support of claim that goods had been loaded in aforesaid containers from Iran.

**6.4 Further, Statement of Shri Amit Krishna Bhagwan Rai, G-card Holder, of M/s Rashmi Shipping Agency (Customs Broker) was recorded under Section 108 of the Customs Act, 1962, on 09.10.2025 (RUD No.06) wherein he inter-alia stated that:**

(i) On being asked about M/s Taj Traders, he stated that the importer came in contact with him through one forwarder firm M/s Siya Logistics, Mumbai which was a forwarder firm. He further stated that Mr. Akhil Joshi (Mb No. 9773446265) of M/s Siya Logistics contacted him for clearance of Walnut Kernel of M/s Taj Traders. He also stated that he had provided all KYC details and had verified the KYC telephonically with Mr. Tarandeep Singh, Authorised Representative of M/s Taj Traders, Amritsar.

(ii) On being asked about getting documents related to the imports at Nhava Sheva by importer M/s Taj Traders, he stated that they received copies of import documents on e-mail through Mr. Akhil and Mr. Akhil received documents through M/s Taj Traders. He further stated that he did not remember whether they had received original documents for the consignment or not, and that no documents were received by Mr. Akhil or by him by the supplier directly. He also stated that he would check the documents and submit the same by 14.10.2025.

(iii) On being asked about loading of containers at Jebel Ali, he stated that he had no idea that goods loaded in containers were originally loaded at Jebel Ali or Bandar Abbas. He further stated that on being shown tracking report of containers at Jebel Ali Port, he had put his dated signature on tracking report, of container nos. YMLU5371754 and TCLU1042307. He also stated that on going through the tracking details, he agreed that containers had been originated and loaded from Jebel Ali.

(iv) On being asked about the PPQ clearance, he stated that he had to submit that he would have to check with PPQ authorities as he could not confirm now of clearance of PPQ in the given import case.

(v) On being asked about two sets of documents pertaining to the aforesaid consignments which contained set of two Phytosanitary Certificates (Copies), one set of Phytosanitary document bearing Sr. no. 513682 which also contained signs of fingers, and one copy that had been produced by himself on e-mail dated 28.07.2025 with Net Weight mentioned as 21000 Kgs and Gross Weight as 22050 Kgs, while the other set which was produced by Customs Broker during examination had Net Weight as 22050 kgs and Gross Weight as 28350 Kgs, and why both the sets contained signs of finger and it appeared that Phytosanitary Certificate had been edited, and similarly, why the net weight and gross weight mentioned in another set bearing sr. no. 513683 had been found different and it appeared that same had also been edited, he stated that he received only the documents which had been uploaded in e-sanchit wherein, the Net Weight mentioned was 22050 kgs and Gross Weight was 28350 Kgs.

(vi) On being asked about the difference in weight mentioned on Phytosanitary Certificates in relation to Bills of Entry, he stated that on being shown Bills of Entry bearing No. 3366571 dated 19.07.2025 for Phytosanitary document bearing Sr. no. 513682 (Invoice No. 38) wherein Net weight was 21000 Kgs and Gross weight was 22050 kgs, he had to state that Net Weight and Gross weight of Phytosanitary Certificates was not matching with the details mentioned in Bill of Entry. He further stated that accordingly, the details were also not matching in BE No, 3366955 dated 19.07.2025 for Phytosanitary document bearing Sr. no. 513683 (Invoice No. 37).

(vii) On being asked about weight difference, he stated that he could not confirm the genuineness of Phytosanitary certificates, and that he would ask the importer about variation in certificates.

(viii) That he kindly requested that at least 5 days time may please be given to him so as he could submit copies of all original documents including copy of Original Phytosanitary certificate.

## 07 RELEVANT LEGAL PROVISIONS

### (A) RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

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

**Section 2(23):** "import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

**Section 2(25):** "imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

**Section 2(26):** "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;

**Section 2(39):** "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.

**Section 11A:** "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

#### **Section 17 Assessment of duty:**

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

#### **Section 46 Entry of goods on importation:**

(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, relating to the imported goods.

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

- (a) The accuracy and completeness of the information given therein;
- (b) The authenticity and validity of any document supporting it; .....

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

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

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an 1 [arrival manifest or import manifest] or import report which are not so mentioned

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

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

(q) any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA or any rule made thereunder

**Section 112 Penalty for improper importation of goods, etc.:**

Any person,-

- a. who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or
- b. who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable,-

- i. ....
- ii. in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:

**Section 114AA Penalty for use of false and incorrect material:**

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

**(B) Rule 4, 5 & 8 of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 :**

**“Rule 4. Origin related information to be possessed by importer-**

*The importer claiming preferential rate of duty shall-*

*(a) possess information, as indicated in Form I, to demonstrate the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the Rules of Origin, are satisfied, and submit the same to the proper officer on request.*

*(b) keep all supporting documents related to Form I for at least five years from date of filing of bill of entry and submit the same to the proper officer on request.*

*(c) exercise reasonable care to ensure the accuracy and truthfulness of the aforesaid information and documents.*

**Rule 5. Requisition of information from the importer. -**

*(1) Where, during the course of customs clearance or thereafter, the proper officer has reason to believe that origin criteria prescribed in the respective Rules of Origin have not been met, he may seek information and supporting documents, as may be deemed necessary, from the importer in terms of rule 4 to ascertain correctness of the claim.*

*(2) Where the importer is asked to furnish information or documents, he shall provide the same to the proper officer within ten working days from the date of such information or documents being sought.*

*(3) Where, on the basis of information and documents received, the proper officer is satisfied that the origin criteria prescribed in the respective Rules of Origin have been met, he shall accept the claim and inform the importer in writing within fifteen working days from the date of receipt of said information and documents.*

*(4) Where the importer fails to provide requisite information and documents by the prescribed due date or where the information and documents received from the importer are found to be insufficient to conclude that the origin criteria prescribed in the respective Rules of Origin have been met, the proper officer shall forward a verification proposal in terms of rule 6 to the nodal officer nominated for this purpose.*

*(5) Notwithstanding anything contained in this rule, the Principal Commissioner of Customs or the Commissioner of Customs may, for the reasons to be recorded in writing, disallow the claim of preferential rate of duty without further verification, where:*

*(a) The importer relinquishes the claim; or*

*(b) The information and documents furnished by the importer and available on record provide sufficient evidence to prove that goods do not meet the origin criteria prescribed in the respective Rules of Origin.*

**Rule 8. Miscellaneous . -**

*(1) Where an importer fails to provide requisite information and documents by the due date prescribed under rule 5, or where it is established that he has failed to exercise reasonable care to ensure the accuracy and truthfulness of the information furnished under these rules, the proper officer shall, notwithstanding any other action required to be taken under these rules and the Act, verify assessment of all subsequent bills of entry filed with the claim of preferential rate of duty by the importer, in terms of sub-section (2) of section 17 of the Act, in order to prevent any possible misuse of a trade agreement. The system of compulsory verification of assessment shall be discontinued once the importer demonstrates that he is taking reasonable*

care, as required under section 28DA of the Act, through adequate record-based controls.

(2) Where it is established that an importer has suppressed the facts, made wilful mis-statement or colluded with the seller or any other person, with the intention to avail undue benefit of a trade agreement, his claim of preferential rate of duty shall be disallowed and he shall be liable to penal action under the Act or any other law for the time being in force.

(3) In the event of a conflict between a provision of these rules and a provision of the Rules of Origin, the provision of the Rules of Origin shall prevail to the extent of the conflict.

(4) The Central Government may, by notification in the Official Gazette, relax such provisions of these rules for such class of persons as may be deemed necessary.

## 08. Seizure:

During the investigation, it was observed that the imported goods i.e. 'Walnuts Kernels' shown to be imported from Iran under have actually been imported in violation of SAFTA Agreement. Thus, it appeared that the imported goods by M/s Taj Traders, in above said goods covered under Bill of Entry, have been mis-declared in documents submitted to the Customs. Therefore, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 12.12.2025. (RUD No. 07)

## 9. FINDINGS OF THE INVESTIGATION

**9.1 Container Tracking Verification :** During the course of investigation, the container movement details were verified through the DP World UAE website (<https://www.logistics.dpworld.com/container-tracking>) which revealed that the goods were actually loaded from UAE. For Container No. YMLU5371754, the tracking records established that the container went to Dubai town empty for loading on 03.07.2025, returned from town fully loaded on 03.07.2025, and was subsequently loaded on Vessel MV SAFEEN POWER on 14.07.2025 at Terminal T1 (Jebel Ali) with status showing as EXPORT FULL for discharge. The screenshot (RUDNo. 08) of the same taken from the website <https://www.logistics.dpworld.com/container-tracking> is reproduced below:

Line	Port/Desig	Move	Category	Status	Date	From/Location	Vehicle	Est.No	Rate
ANSS	J	MT	FROM TOWN	STORAGE	EMPTY	30-MAY-25 02:57	P0047	16906	0.00
ANSS	J	FCL	TO JIBAN	IMPORT	FULL	28-MAY-25 14:25	1343TB1	004971	252158
ANSS	J	FCL	LANDED FROM VESSEL	IMPORT	FULL	26-MAY-25 14:59	089320	0.00	
BGSL	H	EXP	FROM TOWN	EXPORT	FULL	03-JUL-25 16:45	034525	45510	0200
ANSS	J	MT	TO TOWN	STORAGE	EMPTY	03-JUL-25 07:34	0911ME2	031625	16547



The weights mentioned in Phytosanitary Certificates (**RUD No. 11**) did not match with the details mentioned in the Bills of Entry. The authorised person of the importer in his Statement dated 13.09.2025 admitted that he received documents via WhatsApp from supplier persons in UAE, not from Afghanistan, which raises doubts about the genuineness and origin of these certificates.

**9.4 Violation of SAFTA:** Regulation 12 of Annexure IV of the SAFTA Agreement pertains to SAFTA Rules of Origin and lays down the conditions for "Direct Consignment." The said Regulation 12 reads as follows: "Rule 12: Direct consignment - The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State: (a) if the products are transported without passing through the territory of any non-Contracting State; (b) the products whose transport involves transit through one or more intermediate non-Contracting States with or without transshipment or temporary storage in such countries, provided that: (i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements; (ii) the products have not entered into trade or consumption there; (iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition; (iv) the products have remained under the customs control in the country of transit."

In the present case, it is evident from the investigation that the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. The container tracking records from DP World clearly shows that both containers were emptied at Jebel Ali, the goods were loaded into these containers at Jebel Ali on 03.07.2025 and 05.07.2025 respectively, and thereafter loaded onto Vessel MV SAFEEN POWER on 14.07.2025, whereas in the Bills of Lading Bandar Abbas Port is shown as the place of loading. The loading of goods at UAE, a non-Contracting State under SAFTA, fundamentally violates the principle of "Direct Consignment" as envisaged under Regulation 12 of Annexure IV of the SAFTA Agreement. The Importer has failed to provide any documentary evidence demonstrating compliance with the mandatory conditions stipulated under clauses (b)(i) to (b)(iv) of Regulation 12, particularly that the products have not entered into trade or consumption in UAE, have not undergone any operation other than unloading and reloading, and have remained under customs control during transit. In light of these material contradictions, submission of forged documents, and the established fact that goods were loaded in UAE, and further that the Importer has produced forged Bills of Lading bearing nos. AHLBNDNSA025097 and AHLBNDNSA025098 which falsely declare Bandar Abbas Port as the place of loading, the subject consignment cannot be considered as a "Direct Consignment" from Afghanistan to India in terms of Regulation 12 of Annexure IV of the SAFTA Agreement.

Additionally, the goods were actually loaded from UAE (Jebel Ali Port) and not from Afghanistan as claimed. This conclusion is further corroborated by the One-Way Equipment Lease Agreement submitted by M/s Lancia Shipping LLC vide email dated 29.08.2025. The said agreement, bearing Reference No. CIAAAHJEAIND20250625 dated 04.05.2025, executed between Lancia Shipping L.L.C. (Lessor) and M/s Aahil Shipping LLC (Lessee), expressly designates Jebel Ali as the pickup location for the refrigerated containers, as clearly specified in the Annexure - Agreed Terms forming part of the agreement.

## **10. DUTY ON THE IMPORTED GOODS**

As discussed in para supra, the investigation reveals that goods were actually loaded in UAE, therefore, the subject consignment cannot be considered as a "Direct Consignment" from Afghanistan to India in terms of Regulation 12 of Annexure IV of the SAFTA Agreement. Hence, the preferential rate of duty under SAFTA is not applicable to the subject consignments. The value of the goods as per the contemporaneous data was checked in the NIDB and the value appears to be

appropriate. Further, during the course of examination of the goods, the excess weight 640 Kgs w.r.t Container No- TCLU1042307 and excess weight of 630 Kgs w.r.t Container No YMLU5371754 was found. Accordingly, the unit price/kg when calculated on CIF basis for the B.E No- 3366571 dated 19.07.2025 having declared assessable value of Rs 10138185.75 comes to Rs 482.770/Kg ( 10138185.75 (AV)/21000(Kg) ). Therefore the redetermined value of BE no-3366571 dated 19.07.2025 having net weight of 21640 Kgs is Rs 1,04,47,143 . Similarly the unit price/kg when calculated on CIF basis for the B.E No- 3366955 dated 19.07.2025 having declared assessable value of Rs 10138185.75 comes to Rs 482.770/Kg ( 10138185.75 (AV)/21000(Kg) ). Therefore the redetermined value of BE no-3366955 dated 19.07.2025 having net weight of 21630 Kgs is Rs 1,04,42,315. Accordingly, the applicable duties are calculated as below:

**Table-2**

B.E No & Date	Declared Assessable Value (Rs)	Redetermined Assessa	BCD (@100%)	SWS	IGST(@5%)	Total Duty Payable (Rs)	Total Duty Declared (Rs)	Differential Duty (Rs)
3366571 dated 19.07.2025	10138185.75	1,04,47,143	1,04,47,143	-	1044714.3	11491857.3	506909	10984948
3366955 dated 19.07.2025	10138185.75	1,04,42,315	1,04,42,315	-	1044231.5	11486546.5	506909	10979637
	20276371.5	20889458	20889458	0	41778916	22978403.8	1013818	21964586
Total								

**11. Confiscation:**

As per subsection (1)(ii) and subsection (2) of Section 28DA and Rule 4 of the CAROTAR Rules, 2020, the importer has the responsibility to possess sufficient information to substantiate the claim of preferential rate of duty. However, the importer failed to provide such information when called upon to do so under subsection (3) of Section 28DA. Further, during examination of the consignment, the goods were found to be in excess of the quantity declared. Therefore, the imported goods declared as "Walnut Kernels" under HSN 08023200, covered under Bill of Entry No. 3366571 dated 19.07.2025 and Bill of Entry No. 3366955 dated 19.07.2025, are liable to confiscation under Sections 111(f), 111(l), 111(m) and 111(q) of the Customs Act, 1962.

**12. Role and culpability on the importer/person/firm involved:-****12.1 Role of M/s Taj Traders (IEC: 1210003325), 414/8, Satto Wala Bazar, Opp. Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001**

As discussed in the foregoing paras, M/s Taj Traders is found to be involved in the fraudulent import of goods by way of misdeclaration of Country of Origin and submitting forged documents. The firm claimed that goods were of Afghanistan origin to avail preferential rate of duty under SAFTA. However, the container tracking records from DP World UAE website clearly establish that Container No. YMLU5371754 went to Dubai town empty for loading on 03.07.2025, returned from town fully loaded on 03.07.2025, and Container No. TCLU1042307 went to Dubai town empty for loading on 05.07.2025, returned from town fully loaded on 05.07.2025, and both were subsequently loaded on Vessel MV SAFEEN POWER on 14.07.2025 at Terminal T1 (Jebel Ali). The actual Bill of Lading for allotting slots on Vessel MV SAFEEN POWER was BL No. HL/CUDX3250719809 dated 13.07.2025.

This clearly establishes that the goods were loaded at Jebel Ali Port, UAE (a non-SAFTA contracting state), and not at Bandar Abbas Port, Iran as declared in the Bills of Lading.

M/s Taj Traders submitted Bills of Lading bearing numbers AHLBNDNSA025097 and AHLBNDNSA025098, both dated 28.06.2025, which falsely declared Bandar Abbas Port as place of loading, vessel name as MV BENITA V 0035, and loading date as 28.06.2025. The investigation also revealed that M/s Taj Traders made payments on 01.07.2025 and 03.07.2025 to M/s Fresh Cave Trading LLC at UAE, despite claiming that goods were supplied by M/s Almas Khoshahal Ltd., Afghanistan. Furthermore, the firm submitted two different sets of Phytosanitary Certificates bearing the same serial numbers (513682 and 513683) with different weights, and the examination revealed misdeclaration in weight with excess of 640 kgs and 630 kgs respectively. These acts of omission and commission resulted in misdeclaration of country of origin, submission of forged Bills of Lading, manipulation of Phytosanitary Certificates, and fraudulent claim of SAFTA benefits, resulting in duty evasion of Rs. 2,17,08,989.80/-. By the aforementioned acts, M/s Taj Traders has rendered the goods liable to confiscation under Section 111(f), 111(l), 111(m) and 111(q) of the Customs Act, 1962, and has consequently rendered itself liable to penalty under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962.

## **12.2 Role of Shri Tarandeep Singh, Authorized Signatory of M/s Taj Traders**

Shri Tarandeep Singh, Authorized Signatory of M/s Taj Traders, played a pivotal and directly culpable role in the fraudulent import transactions. In his statement dated 31.07.2025, he stated that he received proforma invoices from M/s Almas Khoshahal Ltd., Afghanistan, but made payments on 1st July, 2025 and 3rd July, 2025 to M/s Fresh Cave Trading LLC at UAE citing "payment related issues." He received Bills of Lading on 17.07.2025 from Afghanistan supplier via WhatsApp, almost 20 days after their issue date of 28.06.2025. When shown the DP World container tracking showing that containers were loaded at Jebel Ali on 03.07.2025 and 05.07.2025 on vessel MV SAFEEN POWER, he acknowledged having perused the tracking details but requested time to clarify with supplier and container agent, and promised to provide relevant details "at the earliest." Despite being afforded adequate opportunity, he failed to provide any satisfactory explanation or documentary evidence regarding the discrepancy between the Bills of Lading and the actual container tracking records, or why payments were made to UAE entity when goods were claimed to be from Afghanistan.

In his second statement dated 13.09.2025, Shri Tarandeep Singh revealed that he had not produced original Phytosanitary Certificates, and when shown two different sets of Phytosanitary Certificates with different weights, he acknowledged the discrepancy and stated that all original documents were received by Customs Broker directly from UAE and he admitted receiving documents via WhatsApp from supplier in UAE (**not from Afghanistan**). The payment to M/s Fresh Cave Trading LLC, UAE on 01.07.2025 and 03.07.2025 (while claiming goods from Afghanistan) and loading of Containers at Jebel Ali as per DP World tracking, clearly indicates that Shri Tarandeep Singh was well aware of the actual source and loading location of the goods.

Accordingly, Shri Tarandeep Singh's actions, including making payments to UAE entity while claiming Afghanistan origin, receiving and accepting forged Bills of Lading, submitting manipulated Phytosanitary Certificates, and deliberate misdeclaration of country of origin to claim SAFTA benefits, establish his direct and conscious role in the fraudulent scheme to evade customs duty. Shri Tarandeep Singh is therefore liable to penalties under Sections 112(a), 112(b) and Section 114AA of the Customs Act, 1962.

### **12.3 Role of M/s Aahil Shipping & Logistics Pvt. Ltd and M/s Navigo India Maritime Private Limited**

M/s Aahil Shipping & Logistics Pvt. Ltd., having its office in India, acted as the Indian agent/representative for M/s Aahil Shipping LLC, Dubai. Shri Salim Shaikh, Managing Director, stated in his statement dated 06.08.2025 that both containers TCLU1042307 and YMLU5371754 were covered under Bills of Lading Nos. AHLBNDNSA025098 and AHLBNDNSA025097 which were issued by his company M/s Aahil Shipping LLC in Dubai. He confirmed that the actual Bill of Lading was HL/CUDX3250719809 dated 13.07.2025 pertaining to vessel MV SAFEEN POWER, and acknowledged that containers were shown as SOC containers taken on lease from M/s LANCIA. When shown the tracking details from DP World Dubai website showing that both containers went to Dubai town empty for loading on 03.07.2025 and 05.07.2025 respectively and returned from town full loaded, he put his dated signature acknowledging the tracking details and stated he would provide clarification after taking details from overseas office and Iranian agent within 2 days. Despite assurances, M/s Aahil Shipping & Logistics Pvt. Ltd. and Shri Salim Shaikh completely failed to provide any documentary evidence supporting the claim that goods were loaded from Bandar Abbas Port, Iran.

The facts clearly establish that Shri Salim Shaikh confirmed that Bills of Lading Nos. AHLBNDNSA025097 and AHLBNDNSA025098 were issued by his company which falsely declared Bandar Abbas Port as place of loading when actual loading was at Jebel Ali, falsely mentioned vessel MV BENITA V 0035 when actual vessel was MV SAFEEN POWER, and were backdated to 28.06.2025 when actual loading was on 03.07.2025 and 05.07.2025. His inability to provide any evidence of Bandar Abbas loading, clearly shows that firm knew or had reasons to believe that the Bills of Lading were false. It is clear from the forgoing paras that M/s Aahil Shipping & Logistics Pvt. Ltd. has facilitated the submission of documents to Customs which were not containing correct and true declarations. They knowingly and intentionally used and/or caused to be used import documents which were false or incorrect in material particulars such as place of loading, vessel name, and loading dates, with mala-fide intention to facilitate fraudulent claim of SAFTA benefits by the importer. By the aforementioned acts, M/s Aahil Shipping & Logistics Pvt. Ltd. have rendered the goods liable to confiscation and have consequently rendered themselves liable to penalty under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962.

M/s Navigo India Maritime Private Limited was appointed as agent in India by M/s Aahil Shipping & Logistics Pvt. Ltd. The fact that forged Bills of Lading were issued by M/s Aahil Shipping LLC, Dubai and processed through their Indian representatives including M/s Navigo India Maritime Private Limited, suggests that M/s Navigo India Maritime Private Limited either knew or ought to have known about the discrepancies between the declared and actual loading locations.

By their acts of omission and commission in acting as agent for M/s Aahil Shipping & Logistics Pvt. Ltd. and processing/handling documents containing false declarations regarding place of loading, vessel name, and loading dates, M/s Navigo India Maritime Private Limited has facilitated the fraudulent scheme and knowingly or intentionally used and caused to be used false and incorrect documents in material particulars for the purposes of customs clearance. Their failure to verify the authenticity of Bills of Lading and ensure accuracy of shipping documents while acting as appointed Indian agent constitutes professional negligence and abetment in the use of forged documents. Accordingly, M/s Navigo India Maritime Private Limited has rendered itself liable to penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962.

### **12.4 Role of M/s Hapag-Lloyd India Pvt. Ltd.**

M/s Hapag-Lloyd India Pvt. Ltd., operating as shipping agent issued Sea Waybill No. HLCUDX3250719809 dated 15.07.2025 for the carriage of goods in containers YMLU5371754 and TCLU1042307 on vessel MV SAFEEN POWER, Voyage 2528E. The Sea Waybill clearly indicates Port of Loading as JEBEL ALI and Port of Discharge as NHAVA SHEVA, with shipper as AAHIL SHIPPING LLC, Dubai and consignee as AAHIL SHIPPING & LOGISTICS PVT LTD, Navi Mumbai. However, the investigation has established a fundamental and material discrepancy between this Sea Waybill and the Bills of Lading AHLBNDNSA025097 and AHLBNDNSA025098 presented to Customs, which falsely claimed Port of Loading as BANDAR ABBAS PORT, IRAN with loading date as 28.06.2025. This Office vide letter F.No. DRI/AZU/GRU/INT-13/Taj/2025 dated 12.08.2025, CBIC DIN: 202508DDZ10000444B34 under Section 108 of the Customs Act, 1962 (**RUD No. 12**) ,requested M/s Hapag-Lloyd to provide copies of Bills of Lading, details of documents on the basis of which IGM was filed at Nhava Sheva for MV Safeen Power 2528E, details of documents on the basis of which POL was shown as IRBND (Bandar Abbas) instead of AEJEA (Jebel Ali) in the IGM, and whether it was confirmed at Jebel Ali port that containers were on transit from Iran. In response, M/s Hapag-Lloyd submitted reply vide email dated 22.08.2025 (**RUD No. 13**) which was vague, incomplete, and unsatisfactory, failing to explain on what documentary basis the IGM was filed showing Bandar Abbas as port of loading when their own Sea Waybill clearly showed Jebel Ali, and failing to provide any documentation supporting the claimed Bandar Abbas loading or any verification conducted regarding the claimed origin.

The IGM filed by M/s Hapag-Lloyd for vessel MV SAFEEN POWER showed Port of Loading as IRBND (Bandar Abbas) for both containers, despite the company's own Sea Waybill, internal records, and DP World container tracking system (<https://www.logistics.dpworld.com/container-tracking>) all confirming that containers were actually loaded at Jebel Ali on 03.07.2025 and 05.07.2025 respectively, with no record of any transit through Bandar Abbas.

The foregoing facts clearly establish that M/s Hapag-Lloyd India Pvt. Ltd. has filed IGM without any documentary verification or due diligence. These acts of omission and commission imported goods liable to confiscation under Sections 111(f), 111(l), 111(m) and 111(q) of the Customs Act, 1962; and consequently rendered itself liable to penalty under Section 112(a), 112(b) of the Customs Act, 1962 for being concerned with goods liable to confiscation and under Section 114AA of the Customs Act, 1962 for knowingly and intentionally filing IGM with false and incorrect details of the port of Loading, Vessel name, Voyage etc.

### **13. Now, therefore,**

**13.1** M/s Taj Traders (IEC: 1210003325), 414/8, Satto Wala Bazar, Opp. Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001, are hereby called upon to Show Cause in writing to the Additional/Joint Commissioner of Customs, Group 1, Nhava Sheva-1 Commissionerate Customs House, Nhava Sheva having office situated at JNCH Building, Nhava Sheva, Mumbai Customs Zone-II Uran, Raigad, Maharashtra-400707 within 30 (thirty) days from the date of receipt of this notice, as to why:

- (i) The declared quantity and value of the goods imported vide Bill of Entry No. 3366571 dated 19.07.2025 shouldn't be rejected and re-quantified as 21,640 kgs with the assessable value being re-determined at Rs. 1,04,47,143/-;
- (ii) The declared quantity and value of the goods imported vide Bill of Entry No. 3366955 dated 19.07.2025 shouldn't be rejected and re-quantified as 21,630 kgs with the assessable value being re-determined at Rs. 1,04,42,315/-;

- (iii) The benefit of preferential rate of duty under SAFTA claimed in respect of goods imported vide Bill of Entry No. 3366571 dated 19.07.2025 (Container No. TCLU1042307) and Bill of Entry No. 3366955 dated 19.07.2025 (Container No. YMLU5371754) should not be denied for violating the provisions of Customs Act, 1962, and CAROTAR Rules, 2022.
- (iv) Total quantity 43,270 Kgs of goods i.e. "Walnut Kernel" covered under BoEs No- 3366571 dated 19.07.2025 and 3366955 dated 19.07.2025 having combined redetermined value of Rs 2,08,89,458/- , should not be held liable for confiscation under Section 111(f),111(l),111(m) and 111(q) of the Customs Act, 1962.
- (v) The goods imported vide Bill of Entry No. 3366571 dated 19.07.2025 (Container No. TCLU1042307) and Bill of Entry No. 3366955 dated 19.07.2025 (Container No. YMLU5371754) should not be re-assessed with applicable rates of duty as per Table-2 above.
- (vi) Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on M/s Taj Traders.

**13.2** Now therefore, the following further persons/companies/firms/concerns as appearing in Column 2 of the following Table-I, are hereby individually and separately called upon to Show Cause in writing to the Additional/Joint Commissioner of Customs, Group 1, Nhava Sheva-1 Commissionerate Customs House, Nhava Sheva having office situated at JNCH Building, Nhava Sheva, Mumbai Customs Zone-II Uran, Raigad, Maharashtra-400707, within 30 days from the receipt of the show cause notice as to why Penalty should not be imposed on each of them individually under below mentioned penal provisions, respectively under the Customs Act, 1962 (as appearing at Column 3 to 6):

**Table-3**

S. No.	Name (S/Shri/Ms/Smt/ M/s)	Penal provisions under Customs Act, 1962			
		(3)	(4)	(5)	(6)
1	Shri Tarandeep Singh	112(a)	112(b)	114AA	-
2	M/s Aahil Shipping & Logistics Pvt. Ltd	112(a)	112(b)	114AA	-
3	M/s Navigo India Maritime Private Limited	112(a)	112(b)	114AA	-
4	M/s Hapag-Lloyd India Pvt. Ltd	112(a)	112(b)	114AA	-

**14.** The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

**15.** This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force. This Show Cause Notice has been issued covering only present 02 consignments seized by DRI.

**16.** The documents as listed at **Annexure-R** are relied upon and scanned copies of all relied upon documents along with **Annexure-R** is enclosed with this Show Cause notice.

*Hemant Kumar*  
09/01/2026

**(Hemant Kumar)**  
**Joint Director**

**By Speed Post/Regd. Post/E-mail/Hand Delivery**

**List of Noticees**

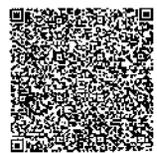
- (i) M/s Taj Traders (IEC: 1210003325), having addressee as 414/8, Satto Wala Bazar, Opp. Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001. (Email: tajtraders.asr@yahoo.com)
- (ii) Shri Tarandeep Singh (Email: tajtraders.asr@yahoo.com)
- (iii) M/s Aahil Shipping & Logistics Pvt. Ltd (Email: imports@aahilshipping.com)
- (iv) M/s Navigo India Maritime Private Limited (info@navigo-india.co.in)
- (v) M/s Hapag-Lloyd India Pvt. Ltd (india@service.hlag.com)

**Copy to:**

- (1)** The Additional Director General, DRI, Ahmedabad
- (2)** The Joint Director, Directorate of Revenue Intelligence, Regional Unit, Gandhidham (Kutch).
- (3)** Guard File.



Port Code	BE No	BE Date	BE Type
NNSA1	3366955	19/07/2025	H
EC/Br	1210003325/0 FIRST COPY		
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050
			BE0190720251651



**INDIAN CUSTOMS**

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

**PART - I - BILL OF ENTRY SUMMARY**

A. STATUS	1. BE STATUS	2. MODE	3. DEF BE	4. KACHA	5. SEC 48	6. REIMP	7. ADV/BE (Y/NP)	8. ASSESS	9. EXAM	10. HSS	11. FIRST CHECK	12. PROV/ FINAL		
	FIRST COPY	Sea	T	N	N	N	Y	Y	N	N	N	F		
	13. COUNTRY OF ORIGIN: AFGHANISTAN						14. COUNTRY OF CONSIGNMENT: AFGHANISTAN			15. PORT OF LOADING: Bandar Abbas			16. PORT OF SHIPMENT: Bandar Abbas	
B. DECLARANT	1. IMPORTER NAME & ADDRESS													
	TAJ TRADERS													
	414/8 SATTO WALA BAZAR, OPP OM CHOP													
	CHOWK CHUR BERI													
C. DUTY SUMMARY	1. AMRITSAR													
	143001													
	AD CODE: 6390067													
	2. CB NAME: RASHMI SHIPPING AGENCY													
D. MANIFEST DETAILS	3. AEO													
	4. UCR													
	1. BOND NO													
	2. PORT													
E. BOND DETAILS	3. BOND CD													
	4. DEBT AMT													
	5. BG AMT													
	6. MAWB NO													
F. PAYMENT DETAILS	7. DATE													
	8. HAWB NO													
	9. DATE													
	10. PKG													
G. WH	11. GW													
	1. SR NO													
	2. CHALLAN NO													
	3. PAID ON													
H. PROCESSING DETAILS	4. AMOUNT (Rs.)													
	1. S. NO													
	2. INVOICE NO													
	3. INV. AMT													
I. INVOICE DETAILS - SUMMARY	4. CUR													
	1. EVENT													
	2. DATE													
	3. TIME													
J. CONTAINER DETAILS	EXCHANGE RATE													
	Submission													
	Assessment													
	Examination													
OOC														
1. SNO														
2.1. CL/ FCL														
3. TRUCK														
4. SEAL														
5. CONTAINER NUMBER														
1														
F														
N.A.														
YMLU5371754														
OOC NO														
OOC DATE														
Validity unknown														
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10														
Date: 2025.07.19 15:59:03 IST														
Reason: CUSTOMS														
Location: INDIA														

**GLOSSARY**

A: DEF: Deferred Payment; REIMP: Reimport; ADV: Advance; P: Prior; HSS: High Sea Sale; B: CB: Customs Broker; AEO: Authorized Economic Operator; UCR: Unique Customs Reference; D: GIGM: Gateway; IGM: Warehouse; BE: 1: 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

Part Code	BE No	BE Date	BE Type
NNSA1	3366955	19/07/2025	H
IEC/Br	1210003325/0		FIRST COPY
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0190720251651

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

A INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO. & DT.	4.C.NO. & DATE	5.CONTRACT NO. & DATE
	1	37 26-JUN-25			

B TRANSACTIONING PARTIES	1.BUYER'S NAME & ADDRESS		2.SELLER'S NAME & ADDRESS		
	TAJ TRADERS 414/B SATTO WALA BAZAR, OPP OM CHOP CHOWK CHUR BERI AMRITSAR 143001				
	3.SUPPLIER NAME & ADDRESS		4.THIRD PARTY NAME & ADDRESS		
	ALMAS KHOSHAHAL LTD. T.L. NO:81233, SPIN BOLDAK SANI PASH TON MARKET, SHOP NO 25, KANDAHAR AFGHANISTAN		FRESH CAVE TRADING LLC OFFICE NO.128-303 SULTAN BUSINESS C ENTRE, OUD METHA OUD METHA, DUBAI D DUBAI		
	5.AEO	6. AD CODE 6390067			

C VALUATION	1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD		
	115500		1.125%				OTH	RULE 4 (TRANSACTION VALUE)		
	14.Cur USD						9.RELTD No	10.SVB CH	11.SVB NO	12.DATE

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		10138185.75

E ITEM DETAILS	1.S.NO	2.CTH	3.DESCRPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT
	1	08023200	WALNUT KERNEL	5.500000	21000.000000	KGS	115500.00

ASSESS

GLOSSARY

A: L/C: Letter of Credit; B: AD: Authorized Dealer; C: HSS: High Sea Sale; D: C&B: Commission & Brokerage; CoC: Cost of Container; CoP: Country of Origin Certificate; Co: Country of Origin; R&LF: Royalty and Licence Fees; LD/ULD: Loading/Unloading Charges; WS: Warranty Services; OTC: Other Costs; CTH: Customs Tariff Head; UQC: Unit Quantity Code



Port Code	BE No	BE Date	BE Type
NNSA1	3366955	19/07/2025	H
EC/BF	1210003325/0		FIRST COPY
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
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**INDIAN CUSTOMS**

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

**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
	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	
	1	1	08023200	NOEXCISE	WALNUT KERNEL				Y	Y	N	N	N
	5.5	AF	21000	KGS	21000	KGS		S	N	N		FSH100	
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS			29. ASSESS VALUE		30. TOTAL DUTY		
	N	Y	Y	N	Y	Y			10138185.75		506909.3		
B. ITEM DUTY	DUTY	1. BCD	2. CVD_05	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE		
	Notn No			011/2018		001/2017	001/2017						
	Notn SNo			1		129A	56						
	Rate	100		0		5	0	0	0				
Amount	0		0		506909.3	0	0	0					
Duty Fg					0	0							
C. OTHER DUTIES	DUTY	1. SP EXPD	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						10138185.75						0	
C. OTHER DUTIES - A	DUTY	1. OTHCUS	2. OTHCVD	3. PETR CUS	4. INFRA CES	5. CUS CVD							
	Notn No												
	Notn SNo												
	Rate												
Amount													
Duty Fg													

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



Port Code	BE No	BE Date	BE Type
INNSA1	3366955	19/07/2025	H
EC/Br	1210003325/0		FIRST COPY
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



**INDIAN CUSTOMS**

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

BE0190720251651

**PART - IV - ADDITIONAL 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 BE'S**

1. INVSNO	2. ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6. UNIT PRICE	7. CURRENCY CODE
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**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. PORT CD	11. SINV	12. SITE MN
-----------	-----------	------------	---------	--------	--------	---------	----------	----------	-------------	----------	-------------

**D: ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE CY	6. TRANS CY	7. ADDRESS
-----------	-----------	---------	----------------	--------------	-------------	------------

**E: ACCESSORY STATUS**

1. INVSNO	2. ITMSNO	3. ACCESSORY ITEM DETAILS
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**F: LICENCE DETAILS**

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

**G: SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS**

1. INVSNO	2. ITMSNO	3. EXMP RE	4. SCHEME NOTN	5. SCH SNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG
-----------	-----------	------------	----------------	------------	-------------	-------------	---------------	---------------

**H: CERTIFICATE DETAILS**

1. CERTIFICATE NUMBER	2. DATE	3. TYPE	4. PRC LEVEL	5. IEC	6. BRANCH SLNO
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OTHER ADDITIONAL INFORMATION

**J: SINGLE WINDOW DECLARATION**

1. INVSNO	2. ITMSNO	3. INFO TYP	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC
1	1	CHR	PLV		WALNUT KERNEL		
1	1	CHR	SOE			21000	KGS
1	1	CHR	STC	STCCT18			
1	1	CTG	FSP	NPF			
1	1	CTG	PLC	PLC013		21000	KGS
1	1	CTG	PLP	PLP171			
1	1	ORC	DC	N			
1	1	PNM	SCI		JUGLANS SPP		
1	1	ORC	COO	AF	22558/26062025		
1	1	ORC	COWO				
1	1	ORC	ACM	N			
1	1	ORC	RIS	N			
1	1	PNM	PCN	PCN0084			

**K: SINGLE WINDOW DECLARATION - CONSTITUENTS**

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

**L: SINGLE WINDOW DECLARATION - CONTROL**

1. INVSNO	2. ITMSNO	3. CONTROL TYPE	4. LOCATION	5. SRT DT	6. END DT	7. RES CD	8. RES TEXT
0	0	004W01	INNSA1	21-JUL-25	04-AUG-25	004W0101	
1	1	004W01	INNSA1	21-JUL-25	04-AUG-25	004W0101	

**M: SUPPORTING DOCUMENTS**

1. INVSNO	2. ITMSNO	3. TYP	4. ICEGATE ID	5. IRN	6. DOC CODE	7. ISSUE PLAC	8. ISSUE DT	9. EXP DT
0	0	20400	RASHMIMUM	2025071900070829		AFGANISTAN	28-JUN-25	
1	0	33100	RASHMIMUM	2025071900070831		AFGANISTAN	26-JUN-25	
1	1	91100	RASHMIMUM	2025071900070830		AFGANISTAN	21-NOV-24	
1	1	95100	RASHMIMUM	2025071900070832		AFGANISTAN	26-JUN-25	
1	1	0110F	RASHMIMUM	2025071900070995		AFGANISTAN	26-JUN-25	
1	1	86100	RASHMIMUM	2025071900073785		AFGANISTAN	26-JUN-25	

**N: CONTAINER DETAILS**

1. CONTAINER NUMBER	2. TRUCK NUMBER	3. SEAL NUMBER	4. FCL/LCL
YMLU5371754		N.A.	F

**O: INVOICE DETAILS**

1. S.NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	37	115500	USD

**GLOSSARY**

A: Ref No - SVB Reference Number; Ref DT - SVB Reference Date; F: Code - Licence Scheme Code; I: PRC - Preceding; K: ING - Ingredient; L: RES CD - Control Result Code; RES TXT - Control Result Text



**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	3366955	19/07/2025	H
EC/BF	1210003325/0 FIRST COPY		
GSTIN/TYPE	03AVOPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nbs	1	1	1
PKG	2100	G.WT: (KGS)	22050



BE0190720251651

**PART - V - OTHER COMPLIANCES**

**A. EXAMINATION ORDER RMS**

Check seal No. of all container. De-stuff all cargo and open and examine 100% of cargo located in all areas (1,2,3,4,5) for all container (other than ISO Liquid/Gas container, dangerous cargo and bulk cargo). Open and examine. Check for concealment of undeclared goods. --- By RMS

**A1. EXAMINATION ORDER**

**B. EXAMINATION INSTRUCTIONS**

**B1. PGA EXAMINATION INSTRUCTIONS**

Inv No	Item No	Agency	Status
1	1	PQ NOC Needed	FS NOC Needed

**C. COMPULSORY COMPLIANCE**

**D. AC REMARKS**

**E. EXAMINATION REPORT**

**F. SUPERINTENDENT COMMENTS**

DOC No \_\_\_\_\_ OOC Date \_\_\_\_\_

CC

ASSESSED

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	3366955	19/07/2025	H
EC/Br	1210003325/D FIRST COPY		
GSTIN/TYPER	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos.	1	1	1
PKG	2100	G.WT. (KGS)	22050



PART - VI - DECLARATION

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 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 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 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 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 1/1: I declare that these goods qualify as originating goods for preferential rate of duty under the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Customs Notification No. 81/2020 - Customs (N.T.) dated 21.08.2020

A. DECLARATION STATEMENT

ASSESSED

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :RASHMI SHIPPING AGENCY



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	3386571	19/07/2025	H
IEC/BF	1210003325/0		FIRST COPY
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
No	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0210720251628

PART - I - BILL OF ENTRY SUMMARY

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	C	Y	N	N	N	F
B. DECLARANT	1. IMPORTER NAME & ADDRESS						14. COUNTRY OF CONSIGNMENT					
	TAJ TRADERS 414/B SATTO WALA BAZAR, OPP OM CHOP CHOWK CHUR BERI AMRITSAR 143001						AFGHANISTAN					
C. DUTY SUMMARY	15. PORT OF LOADING						16. PORT OF SHIPMENT					
	Bandar Abbas						Bandar Abbas					
D. MANIFEST DETAILS	1. BOND NO.						1. SR NO.					
	2055980001						1					
E. BOND DETAILS	2. PORT						2. CHALLAN NO.					
	2055980001						2055980001					
F. PAYMENT DETAILS	3. BOND CD						3. PAID ON					
G. WH	4. DEBT AMT						4. AMOUNT (Rs.)					
	506909						506909					
H. PROCESSING DETAILS	5. BG AMT						1. S. NO.					
							1					
I. INVOICE DETAILS SUMMARY	1. WBE NO.						2. INVOICE NO.					
							38					
J. CONTAINER DETAILS	2. DATE						3. INV. AMT					
	19-JUL-25						115500					
K. EXCHANGE RATE	3. WBE SITE						4. CUR.					
							USD					
L. EVENT	4. WH CODE						1. S. NO.					
							1					
M. SUBMISSION	5. CONTAINER NUMBER						2. INVOICE NO.					
	TCLU1042307						38					
N. ASSESSMENT	1. SNO						3. INV. AMT					
	1						115500					
O. EXAMINATION	2. LCU FCL						4. CUR.					
	F						USD					
P. OOC	3. TRUCK						1. S. NO.					
							1					
Q. SEAL	4. SEAL						2. INVOICE NO.					
	N.A.						38					
R. CONTAINER NUMBER	5. CONTAINER NUMBER						3. INV. AMT					
	TCLU1042307						115500					
OOO NO.						OOO DATE						
Validity unknown												
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10 Date: 2025.07.21 15:41:28 IST Reason: CUSTOMS Location: INDIA												

GLOSSARY

A. DEF: Deferred Payment; REIMP: Reimport; ADV: Advance; P: Prior; HSS: High Sea Sale; B: CB: Customs Broker; AEO: Authorized Economic Operator; UCR: Unique Customs Reference; D: GIM: 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: Authorized Person



INDIAN CUSTOMS

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

Part Code	BE No	BE Date	BE Type
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BE0210720251628

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

A	1.S.NO		2.INVOICE NO. & DT		3.PURCHASE ORDER NO & DT		4.LC NO & DATE		5.CONTRACT NO & DATE							
	1		38 26 JUN-25													
B	1:BUYER'S NAME & ADDRESS						2:SELLER'S NAME & ADDRESS									
	TAJ TRADERS 414/B SATTO WALA BAZAR, OPP OM CHOP CHOWK CHUR BERI AMRITSAR 143001															
	3:SUPPLIER NAME & ADDRESS						4:THIRD PARTY NAME & ADDRESS									
	ALMAS KHOSHAHAL LTD. T.L. NO:81233,SPIN BOLDAK SANI PASH TON MARKET,SHOP NO 25, KANDAHAR						FRESH CAVE TRADING LLC OFFICE NO.128-303 SULTAN BUSINESS C ENTRE, OUD METHA OUD METHA, DUBAI D DUBAI									
	AFGHANISTAN S.AEO						6. AD CODE 6390067									
C	1.INV.VALUE		2.FREIGHT		3.INSURANCE		4.HSS		5.LOADING		6.COMM		7.PAY TERMS		8.VALUATION METHOD	
	115500				1.125%								OTH		RULE 4 (TRANSACTION VALUE)	
	14.Cur USD												9.RELTD		10.SVB.CH	
D	15.Term CF												No		11.SVB.NO	
	1.C&B		2.CoC		3.CoP		4.HND CHG		5.G&S		6.DOC CH					
	7.COQ		8.R & LF		9.OTH COST		10.LD/ULD		11.WS		12.OTC		13.MISC CHARGE		14.ASS VALUE	
															10138185.75	
E	1.S.NO		2.CTH		3.DESCRPTION				4.UNIT PRICE		5.QUANTITY		6.UQC		7.AMOUNT	
	1		08023200		WALNUT KERNEL				5.500000		21000.000000		KGS		115500.00	

ASSESS

GLOSSARY

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EC/B:	1210003325/0	FIRST COPY	
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TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



**INDIAN CUSTOMS**

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

BE0210720251628

**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	08023200	NOEXCISE	WALNUT KERNEL					Y	Y	N	N
B. ITEM DUTY	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		
	5.5	AF	21000	KGS	21000	KGS		S	N	N		FSH100		
C. OTHER DUTIES	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE			30. TOTAL DUTY				
	N	Y	Y	N	Y	Y	10138185.75			506909.3				
D. OTHER DUTIES - A	DUTY	1. BCD	2. CVD	05	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE		
					011/2018		001/2017	001/2017						
E. OTHER DUTIES - B	Notn No.				1		129A	56						
	Rate	100			0		5	0		0				
F. OTHER DUTIES - C	Amount	0			0		506909.3	0	0	0				
	Duty Eg.						0	0						
G. OTHER DUTIES - D	DUTY	1. SP-EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. E.AIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR			
						011/2021								
H. OTHER DUTIES - E	Notn No.					17								
	Rate					0		0	0					
I. OTHER DUTIES - F	Amount					0		0	0					
	Duty Eg.						10138185.75					0		
J. OTHER DUTIES - G	DUTY	1. OTHCUS	2. OTHCVD	3. PETR CUS	4. INFRA CES	5. CUS CVD								
K. OTHER DUTIES - H	Notn No.													
	Rate													
L. OTHER DUTIES - I	Amount													
	Duty Eg.													

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



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	3366571	19/07/2025	H
IEC/Bc	1210003325/0		FIRST COPY
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT. (KGS)	22050



BE0210720251628

PART IV ADDITIONAL 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
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B. PREVIOUS BEs

1:INVSNO	2:ITMSNO	3:BE NO	4:BE DATE	5:PRT CD	6:UNIT PRICE	7:CURRENCY CODE
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C. RE-IMPORT AFTER EXPORT

1:INVSNO	2:ITMSNO	3:NOTN NO	4:SENO	5:PRT	6:INS	7:DUTY	8:SB NO	9:SB DT	10:PORT CD	11:SNV	12:SITE MN
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D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1:INVSNO	2:ITMSNO	3:TYPE	4:MANUFACT CD	5:SOURCE CY	6:TRANS CY	7:ADDRESS
----------	----------	--------	---------------	-------------	------------	-----------

E. ACCESSORY STATUS

1:INVSNO	2:ITMSNO	3:ACCESSORY ITEM DETAILS
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F. LICENCE DETAILS

1:INVSNO	2:ITMSNO	3:LIC SENO	4:LIC NO	5:LIC DATE	6:CODE	7:PORT	8:DEBIT VALUE	9:QTY	10:UQC	11:DEBIT DUTY
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G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1:INVSNO	2:ITMSNO	3:EXMP RE	4:SCHEME NOTN	5:SCH:INSNO	6:BCD RATE	7:CVD RATE	8:BCD AMT FG	9:OTH AMT FG
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H. CERTIFICATE DETAILS

1: CERTIFICATE NUMBER	2: DATE	3: TYPE	1: PRC LEVEL	2: IEC	3: BRANCH SENO
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I. HS DETAILS

1:INVSNO	2:ITMSNO	3:INFO TYP	4:QUALIFIER	5:INFO CD	6:INFO TEXT	7:INFO MSR	8:UQC
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J. SINGLE WINDOW DECLARATION

1	1	ORC	COO	AF	22559 26062025		
1	1	ORC	COWO				
1	1	ORC	ACM	N			
1	1	ORC	RIS	N			
1	1	ORC	DC	N			
1	1	CHR	PLV		WALNUT KERNEL		
1	1	PNM	SCI		JUGLANS SPP		
1	1	CHR	STC	STCCT18			
1	1	CTG	FSP	NPF			
1	1	CTG	PLC	PLC013		21000	KGS
1	1	CTG	PLP	PLP171			
1	1	PNM	PCN	PCN0084			
1	1	CHR	SQC			21000	KGS

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

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

1:INVSNO	2:ITMSNO	3:CONTROL TYPE	4:LOCATION	5:SRT DT	6:END DT	7:RES CD	8:RES TEXT
0	0	004W01	INNSA1	21-JUL-25	04-AUG-25	004W0101	
1	1	004W01	INNSA1	21-JUL-25	04-AUG-25	004W0101	

M. SUPPORTING DOCUMENTS

1:INVSNO	2:ITMSNO	3:TYPE	4:ICEGATE ID	5:IRN	6:DOC CODE	7:ISSUE PLACE	8:ISSUE DT	9:EXP DT
0	0	70400	RASHMIMUM	2025071900062491		AFGANISTAN	28-JUN-25	
0	0	929AS	RASHMIMUM	2025072100036382		AFGANISTAN	21-JUL-25	
1	0	83100	RASHMIMUM	2025071900062493		AFGANISTAN	26-JUN-25	
1	1	91100	RASHMIMUM	2025071900062492		INDIA	21-NOV-24	
1	1	85100	RASHMIMUM	2025071900062494		AFGANISTAN	26-JUN-25	
1	1	86100	RASHMIMUM	2025071900062495		AFGANISTAN	26-JUN-25	
1	1	0110F	RASHMIMUM	2025071900062854		AFGANISTAN	26-JUN-25	

N. CONTAINER DETAILS

1:CONTAINER NUMBER	2:TRUCK NUMBER	3:SEAL NUMBER	4:FCL/LCL
TCLU1042307		N.A	F

O. INVOICE DETAILS

1: S NO	2: INVOICE NO	3: INVOICE AMOUNT	4: CUR
1	38	115500	USD

GLOSSARY

A: Ref No - SVB Reference Number, Ref Dt - SVB Reference Date, F: Code - Licence Scheme Code, I: PRC - Prefeading, K: INC - Ingredient  
 L: RES CD - Control Result Code, RES TXT - Control Result Text

OTHER ADDITIONAL INFORMATION



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	3388571	19/07/2025	H
EC/Br	1210003325/0 FIRST COPY		
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT. (KGS)	22050



BE0210720251628

PART V OTHER COMPLIANCES

A. EXAMINATION ORDER-RMS

Check seal No. of all container. De-stuff all cargo and open and examine 100% of cargo located in all areas (1,2,3,4,5) for all container (other than ISO Liquid/Gas container, dangerous cargo and bulk cargo). Open and examine. Check for concealment of undeclared goods. --- By RMS

A1 EXAMINATION ORDER

B. EXAMINATION INSTRUCTIONS

B1 - PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status
1	1	FS NOC Needed	PQ NOC Needed

C. COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

OOCC No OOC Date

ASSESSED

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	3366571	19/07/2025	H
IEC/Br	1210003325/0   FIRST COPY		
GSTIN/TYRE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0210720251628

PART - VI - DECLARATION

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 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 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 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 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 1/1: I declare that these goods qualify as originating goods for preferential rate of duty under the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Customs Notification No. 81/2020 - Customs (N.T.) dated 21.08.2020

A DECLARATION STATEMENT

ASSESSED

B AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :RASHMI SHIPPING AGENCY

**Panchanama dated 24.07.2025 drawn at J M Baxi Ports & Logistics Pvt. Ltd. (ULA) CFS, Sector-8, Dronagiri, Opp. Bhendkhal Village, Tal- Uran, Dist. Raigad Navi Mumbai-400707 in respect of Examination of the goods of containers bearing no. TCLU1042307 and YMLU5371754 covered under Bill of entry no. 3366571 dated 19.07.2025 & 3366955 dated 19.07.2025 respectively pertaining to M/s Taj Traders (IEC/Br -1210003325/0)**

**PANCHA NO.1.** Name: Shri Santosh Gajanan Koli: 56 Years (DOB: 25.03.1969); Aadhaar No. 9415 8422 2131 ; S/o Gajanan Pandurang Koli,66, Karanja Road, Navapada, Beside Hanuman Mandir, Karanja, Chanje, Uran, Raigarh, Maharashtra 400 702.

**PANCHA NO.2.** Name: Shri Kiran Kishore Karambat Age: 41 Years; Aadhaar No. 8352 2547 7451; r/o 411, Kotnaka, Opp. Satish Photo Studio, Ura., Raigarh, Maharashtra- 400702.

We, the above-referred panchas, on being called upon by one person who introduced himself by showing his identity card as Shri Shatrughan Nath Singh, Intelligence Officer, Directorate of Revenue Intelligence (hereinafter referred to as DRI), Mumbai Zonal Unit (hereinafter referred to as MZU) presented ourselves near the entrance of the office of J M Baxi Ports & Logistics Pvt. Ltd. (ULA) CFS, Sector-8, Dronagiri, Opp. Bhendkhal Village, Tal-Uran, Dist. Raigad Navi Mumbai-400707 at around 10.30 AM on 24.07.2025.

We were then introduced to Shri Amit Rai, Customs Broker, G-Card Holder of Rashmi Shipping Agency having G-card Number – 955/2019, Shri Akhilesh Bhat, Assistant Shift Manager of J M Baxi Ports & Logistics (ULA), CFS. The said officer then informed us that He has an intelligence that the containers no. TCLU1042307 & YMLU5371754 covered under Bill of entry no. 3366571 dated 19.07.2025 & 3366955 dated 19.07.2025 respectively pertaining to M/s Taj Traders (IEC/Br-1210003325/0), might contain some mis-declared/undeclared goods and therefore the same is required to be examined. The said officer requested us, the panchas, to witness examination proceedings of the goods of the said containers to which we the above named panchas readily agreed.

Thereafter, Shri Amit Rai, Customs Broker, G-Card Holder of Rashmi Shipping Agency having G-card Number – 955/2019, presented the import documents viz Bills of Entry bearing no. 3366571 dated 19.07.2025 & 3366955 dated 19.07.2025 and Invoice, Packing List, Certificate of Origin, Phythosanitary Certificate, Bill of Lading respectively related to these containers. We the above named panchas, have put our dated signature on the said documents in token of having seen the same. It was seemed that the declared goods in the aforesaid Bills of Entry were 'Walnut Kernel'. Afterwards, we along with the said officer, Shri Amit Rai and Shri Akhilesh Bhat proceeded towards the place inside the CFS where the said containers were placed. Thereafter the said containers were taken to the weighment bridge where the weighment was carried, and weighment slips were generated. The results of the weighment are as below: -

P1  
S  
24/07/25

1

P2  
S  
24/07/25

Sr.No.	Container No.	Gross Wt. (in kg)	Tare Wt. (in kg)	Net Wt. (in kg)	weight slips dated
1	TCLU1042307	26140	4500	21640	24/07/2025
2	TCKU1606523	26260	4630	21630	24/07/2025

The said weightment slips dated 24.07.2025 are attached herewith with this panchanama. We, the panchas, have put our dated signature on the said weightment slips in token of having seen the same and being weighed in our presence.

Thereafter, the said containers were taken to the place in the Export warehouse shed No. 4 & 7 respectively inside the said CFS where the examination of the goods was to be carried out. The officer then checked the bottle seal affixed on the said containers. The details of the bottle seal are as given in the following table: -

**TABLE - II**

Sr.No.	Container No.	Seal No.	Yard Seal No.
1	TCLU1042307	INDIAN CUSTOMS NHAVA SHEVA 5234454	JMB00157
2	YMLU5371754	INDIAN CUSTOMS NHAVA SHEVA 5234455	JMB00156

It was seen and the officer confirmed that the Seal numbers in respect to the above tabulated containers was not matching with Seal number mentioned in respective BE/BL. On being asked it was informed by Shri Amit Rai, that the said containers covered under Bills of Entry No. 3366571 dated 19.07.2025 & 3366955 dated 19.07.2025, were already examined by the Custom Dock officer of the said CFS. Therefore, the seal on the containers were different from the seal mentioned in the BE/BL.

Thereafter, the seals of aforesaid containers were cut open with the help of a seal cutter by the CFS staff. The cut seals were taken over by the officer and the same were kept in an envelope and the said envelope was sealed in our presence. We, the panchas have put our dated signature on the said green coloured envelope in token of having been sealed in our presence.

Thereafter, the officer decided to carry out the examination of containers number TCLU1042307 & YMLU5371754. The said containers were then opened, and it was seen that the containers were stuffed with white coloured cartons boxes without any print. Thereafter, the entire cartons were de-stuffed from containers with the help of labourers and placed on the ground in examination area. The officer then instructed the labourers to open all the packages for the purpose of examination. The officers then proceeded for the examination and examined the consignment. The Walnut Kernel found inside the said boxes during the examination appeared to be Walnut Kernel. It was seen that there were uniform packaging as vacuum sealed

1/8  
24/07/25

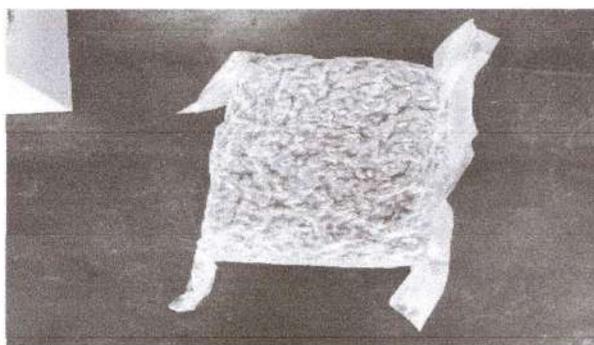
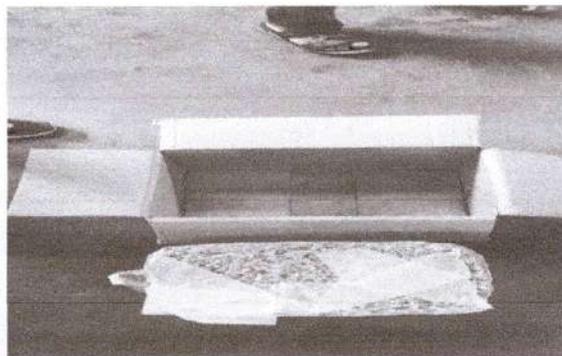
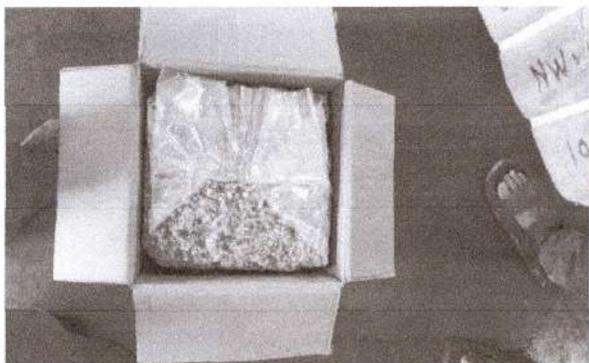
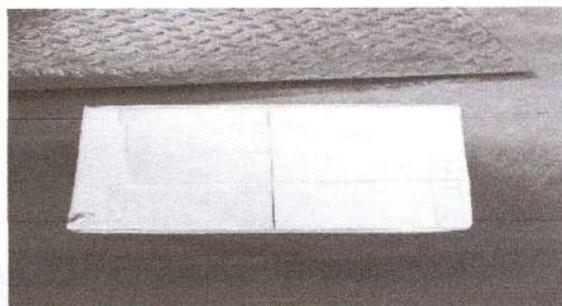
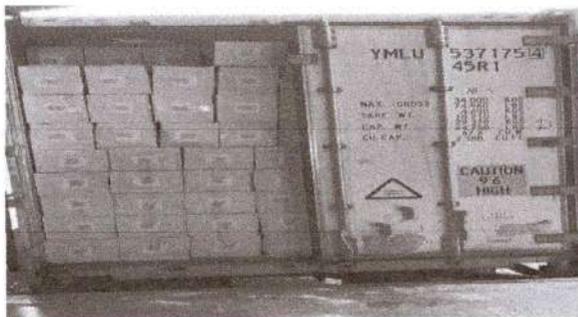
B2  
24/07/25

transparent plastic bag in all the boxes. In total 2000 boxes were found in each containers respectively.

Thereafter, the officer randomly selected three boxes from each container for sampling. The samples were drawn and placed in transparent ziplock plastic pouch, and each pouch was placed in a separate green colored envelope and the said envelopes were sealed in our presence. We, the panchas have put our dated signature on the said green coloured envelopes in token of having been sealed in our presence The markings on the said envelopes were as shown in the table below:

Sr. No.	Container No.	Marking of samples
1	YMLU5371754	A-1, A-2, A-3
2	TCLU1042307	B-1, B-2, B-3

During the examination, the officers took certain photographs and the same are placed as below:-



P/S  
24/07/25

P/S  
24/07/25

After completion of the examination, all white coloured cartons boxes were packed properly and were re-stuffed into the containers in the same manner as they were in the container earlier. Some of white coloured cartons boxes were in torn condition and re-stuffed into the containers. As the Container No. TCLU1042307 was fully occupied and some of the cartons as per the Annexure "A" enclosed with this panchnama could not be re-stuffed in the Container No. TCLU1042307 and the said cartons were left and marking on the said cartons were done as per the Annexure "A" and the same were handed over to Shri Sunil Bhagat, Yard Manager for safe custody of the said cartons till further instruction from the DRI. Then the containers were closed and Customs Seals bearing the no. as given in the below table were affixed on the said containers.

Sr. No.	Container No.	Seal affixed after examination
1	TCLU1042307	INDIAN CUSTOMS NHAVA SHEVA 5234482
2	YMLU5371754	INDIAN CUSTOMS NHAVA SHEVA 5234483

During the course of panchanama Shri Akhilesh Bhat, Assistant Shift Manager of J M Baxi Ports & Logistics (ULA) CFS, left for the day and Shri Sunil Bhagat, Yard Manager joined in his place, so that he as a CFS Representative can keep the said containers nos. TCLU1042307 & YMLU5371754 under 24\*7 CCTV surveillance and not to deal with the same till further directions from the DRI Office.

During the course of Panchanama, no untoward incidence happened and no damage to the property was caused and no religious feelings were hurt. The Panchanama was typed on office laptop and the printout of the same was taken out using portable printer carried by the officer.

The contents of Panchanama running into 4 pages, were read and explained to us, the panchas in English and in simple vernacular language as well, and we, the panchas, confirm that the proceedings are correctly recorded, as witnessed by us. The Panchanama for the examination of the said containers concluded peacefully at around 10:45 PM on the same day i.e. 24.07.2025 and at same place.

*HS*  
24/07/25

Drawn By Me,  
(Shatrughan Nath Singh)  
IO, NS-I, DRI, MZU.

Pancha No.1:

*Shri Akhilesh Bhat*  
Pancha No.2:

*Shri Sunil Bhagat*  
24.7.25  
SUNIL BHAGAT  
YARD MGR (JMBLPL-  
VGN)

I was present for the entire  
Panchanama Proceedings.

*Amit*

24/07/2025

(Amit. Rai) Card no. 955/2019



**CERTIFICATE OF ORIGIN  
(SOUTH ASIAN FREE TRADE AREA)**

<p>1. Goods consigned from (exporter's Business, name Address, country)  <b>ALMAS KHOSHAIHAL LTD</b>                  TL/E. 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO: 25 KANDAHAR AFGHANISTAN. TIN NO: 9015515100 REG NO: 156149 TL NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO: 25 KANDAHAR AFGHANISTAN. EMAIL ADDRESS: ALMASKHOSHAIHAL@GMAIL.COM PHONE NO: +93703078771</p>		<p>Reference No. <b>22558</b>  <b>SOUTH ASIAN FREE TRADE AREA (SAFTA)</b>                  (combined declaration and certificate)                  Issued in <b>AFGHANISTAN</b>                  (country)                  see notes overleaf</p>	
<p>2. Goods consigned to (Consignee's name, address, country)  <b>TAJ TRADERS</b>                  414/B SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT, CHOWK CHUR BERI, AMRITSAR, AMRITSAR, PUNJAB, 143001 NOTIFY PARTY: FRESH CAVE TRADING LLC OFFICE NO.128-303, SULTAN BUSINESS CENTRE, OUD METHIA, OUD METHA, DUBAI, UNITED ARAB EMIRATES</p>		<p>4. For Official use  <div style="border: 1px solid black; padding: 5px; text-align: center; font-size: 1.5em; font-weight: bold;">Original</div>                 Afghanistan Chamber of Commerce &amp; Investment</p>	
<p>3. Means of Transport and route (as far as known)  <b>VIA: NIMROZ BORDER C&amp;F BANDAR ABBAS PORT IN TRANSIT TO (FINAL DESTINATION INDIA)</b></p>		<p>5. HS Code <b>08023200</b></p>	
<p>6. Marks and numbers of packages <b>2100 CTNS</b></p>		<p>7. Number and kind of packages: description of goods  <b>WALNUTS KERNEL</b>  <b>TOTAL N.W = 21000 KGS</b>                  .....</p>	
<p>8. Origin criterion (see notes overleaf) <b>A</b></p>		<p>9. Gross weight or other quantity <b>22050 KGS</b></p>	
<p>10. Number and date of invoices <b>37</b>                  .....  <b>26/06/2025</b></p>		<p>11. f.o.b. value in US \$ <b>115500.00</b>                  USD</p>	
<p>12. Declaration by the exporter:                  The undersigned hereby declares that the above details and statements are correct that all the goods were produced in <b>AFGHANISTAN</b>                  .....                  (country)                  and that they comply with the origin requirements specified for those goods in SAFTA for goods exported to <b>INDIA</b>                  .....                  (importing country)  <b>26/06/2025</b>                  Place and date, signature of authorized signatory</p>		<p>13. Certificate                  It is hereby certified on the basis of control carried out, that the declaration by the exporter is correct  <b>26/06/2025</b>                  .....                  Place and date, signature and Stamp of Certifying authority</p>	

*P.L.*  
*24/07/25*

*26/06/2025*



ACCI: **93598**



**Islamic Republic of Afghanistan**  
**Ministry of Agriculture, Irrigation and Livestock**  
**Plant Protection and Quarantine Department**  
 Phytosanitary Certificate

513682

Plant Protection of: .....AFGHANISTAN

To: Plant Protection Org (S): "INDIA"

No: .....

**Description of Consignment**

Original

1. Full name and address of exporter: ALMAS KHOSHAAHAL LTD T.L NO 81233 SPIN BOLDAR SANI PASHTON MARKET SHOP NO 25: KANDAHAR AFGHANISTAN TEL 00937003078771		2. Full name and address of consignee: TAJ TRADERS 414/B SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT CHOWK CHUR BERI AMRITSAR, AMRISAR PUNJAB, 143001	
3. Number and description of package: 2100 CTNS WALNUTS KERNEL NW : 22050 KGS GW-28350 KGS		4. Distinguishing marks: WALNUTS KERNEL INVOICE NO 38	
5. Place of origin: AFGHANISTAN		6. Declared means of conveyance: VIA: NIMROZ BORDER TO BANDER ABBAS IN TRANSIT TO (FINAL DESTINATION INDIA)	
7. Declared port of entry: INDIA		8. Name of product and quantity declared: 21000 KGS	
9. Botanical name of plant : JUGLANS SPP			
This is to certify that the plant of plant products described above have been inspected according to appropriate procedures and are considered to be free from quarantine pests, and practically free from other injurious pests and that they are considered to conform with the current Phytosanitary regulation of the importing country.			
<b>Disinfection and, or disinfestations treatment</b>			
10. Treatment: FUMIGATION		11. Chemical active ingredient: METHYL BROMIDE	
12. Duration and temperature: 24 HOURS/21DEG		13. Concentration: 16GMS/M <sup>3</sup>	14. Date: 25/06/2025
15. Additional information:			
16. Additional declaration		Date: 26/06/2025	
17. Place of issue: E-mail: khawajaak1984@gmail.com AFGHANISTAN		Name and signature of the authorized office Stamp of organization Phone: 0093785347384	

No Financial liability with respect this certificate shall be attached to name of plant protection and quarantine department or to any of its officers or representatives

P1  
S  
24/07/25

*[Signature]*  
13/9/25

P2  
*[Signature]*  
24/07/25

Seen  
09/10/2025



# Islamic Republic of Afghanistan

Ministry of Agriculture, Irrigation and Livestock  
Plant protection & Quarantine Department  
Attachment sheet for phytosanitary Certificate

Sr: No 0569

This is the attachment sheet for Phytosanitary Certificate NO: 513682 Date: 26/06/2025

**1 Additional Declarations:**

**Free from:**

FREE FROM *ERCHOVIELLA MUSCULANA* (ASIAN WALNUT MOTH)

**2. Import permit NO: Nil**

For official use only

Name and signature of The authorized officer

Stamp of Organization

Handwritten notes and signatures:  
S-  
24/07/25  
[Signature]  
18/7/25

Handwritten notes and signatures:  
[Signature]  
24/07/25



**Islamic Republic of Afghanistan**  
**Ministry of Agriculture, Irrigation and Livestock**  
**Plant Protection and Quarantine Department**  
 Phytosanitary Certificate

513683

Plant Protection of: **AFGHANISTAN**  
 To: Plant Protection Org (S): **INDIA**

No: .....

**Description of Consignment**

Original

1. Full name and address of exporter: ALMAS KHOSHBAHAL LTD T.L NO 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO 25: KANDAHAR AFGHANISTAN TEL 00937003078771		2. Full name and address of consignee: TAJ TRADERS 414/B SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT CHOWK CHUR BERI AMRITSAR, AMRITSAR PUNJAB, 143001	
3. Number and description of package: 2100 CTNS WALNUTS KERNEL NW : 22050 KGS GW-28350 KGS		4. Distinguishing marks: WALNUTS KERNEL INVOICE NO 37	
5. Place of origin: AFGHANISTAN		6. Declared means of conveyance: VIA: NIMROZ BORDER TO BANDER ABBAS IN TRANSIT TO (FINAL DESTINATION INDIA)	
7. Declared port of entry: INDIA		8. Name of product and quantity declared: 21000 KGS	
9. Botanical name of plant : JUGLANS SPP			
This is to certify that the plant or plant products described above have been inspected according to appropriate procedures and are considered to be free from quarantine pests, and practically free from other injurious pests and that they are considered to conform with the current Phytosanitary regulation of the importing country.			
<b>Disinfection and, or disinfestations treatment</b>			
10. Treatment: FUMIGATION		11. Chemical active ingredient: METHYL BROMIDE	
12. Duration and temperature: 24 HOURS/21DEG		13. Concentration: 16GMS/M <sup>3</sup>	14. Date: 25/06/2025
15. Additional information:			
16. Additional declaration:		Date: 26/06/2025	
17. Place of issue: E-mail: khawaja@nimroz.afghanist.gov.af NIMROZ AFGHANISTAN		Name and signature of the authorized officer: _____ Phone: 0093785347384 Stamp of organization: _____	

No Financial liability with respect this certificate shall be attached to name of plant protection and quarantine department or to any of its officers or representatives

P  
G  
24/07/25

*[Handwritten signature]*  
13/6/25

*[Handwritten signature]*  
26/06/25

Soon  
15  
09/10/2



# Islamic Republic of Afghanistan

Ministry of Agriculture, Irrigation and Livestock  
Plant protection & Quarantine Department  
Attachment sheet for phytosanitary Certificate

Sr: No 0565

This is the attachment sheet for Phytosanitary Certificate NO: 513683 Date: 26/06/2025

**1 Additional Declarations:**  
Free from:  
FREE FROM *ERGONOMELLA MUSCULANA* (ASIAN WALNUT MOTE)

**2. Import permit NO: Nil**

For official use only

Name and signature of The authorized officer

Stamp of Organization

P. G.  
24/07/25

*[Signature]*  
13/9/25

*[Signature]*  
P<sub>2</sub> *[Signature]*  
mlo8/25

<b>Shipper:</b> ALMAS KHOSHAAHAL LTd T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO:25 KANDAHAR AFGHANISTAN. TIN NO: 9015515100 REG NO: 156149T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO: 25 KANDAHAR AFGHANISTAN. EMAIL ADDRESS: ALMASKHOSHAAHAL@GMAIL.COM PHONE NO: +93703078771		<b>Booking Ref.:</b>  B/L No.: AHLBNDNSA025098  <b>PORT-TO-PORT OR COMBINED TRANSPORT BILL OF LADING</b> SHIPPED,as far as ascertained by reasonable means of checking,in apparent good order and condition unless otherwise stated herein,the total number or quantity of Containers or other packages or units indicated in the box entitled "Carrier's Receipt" for carriage from the Port of Loading (or the Place of Receipt,if mentioned above) to the Port of Discharge(or the Place of Delivery ,if mentioned above)such carriage being always subject to the terms,rights,defences,provisions,conditions, exceptions,limitations,and liberies hereof,INCLUDING ALL THOSE TERMSAND CONDITIONS ON THE REVERSE HEREOF NUMBERED 1-26 AND THOSE TERMS AND CONDITIONS CONTAINED IN THE CARRIER'S APPLICABLE TARIFF)and the merchant's attention is drawn in particular to the carrier's liberties in respect of on deck stowage(see clause 18)and the carrying vessel(see clause 19).Where the bill of lading is non-negotiable the Carrier may give delivery of the Goods to the named consignee upon reasonable proof of identity and without requiring surrender of an original bill of lading.Where the bill of lading is negotiable,the Carrier will be entitled to give delivery of the Goods against what the reasonably believes to be a genuine original bill of lading Delivery as aforesaid is authorised and shall constitute due delivery hereunder and the Merchant shall have no claim for loss or non-delivery in accepting this bill of lading,any local customs or privileges to the contrary not with standing,the merchant agrees to be bound by all Terms and Conditions stated herein whether written,printed,stamped or incorporated on the face or reverse side hereof,as fully as if they were all signed by the Merchant.	
<b>Consignee:</b> <b>TAJ TRADERS</b> 414/8 SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT. CHOWK CHUR BERI, AMRITSAR,AMRITSAR, PUNJAB, 143001 IEC: 1210003325    GST: 03AVQPK5507R1ZZ PAN: AVQPK5507R    FSSAI: 10018063001165 EMAIL ID : tajtraders.asr@yahoo.com // 9465482911			
<b>Notify Party:</b> <b>FRESH CAVE TRADING LLC</b> OFFICE NO.128-303, SULTAN BUSINESS CENTRE, OUD METHA, OUD METHA, DUBAI, UNITED ARAB EMIRATES			
<b>Vessel &amp; Voyage No.</b> BENITA V 0035	<b>Port of Loading</b> BANDAR ABBAS		
<b>Place of Receipt</b> BANDAR ABBAS	<b>Port of Discharge</b> NHAVA SHEVA , INDIA	<b>Place of Delivery</b> NHAVA SHEVA , INDIA	<b>Number of Original Bs/L</b> 3
<b>PARTICULARS FURNISHED BY SHIPPER - CARRIER NOT RESPONSIBLE</b>			
<b>Container/ Seal Nos.</b> <b>Marks and Numbers</b>	<b>Description of Goods</b>	<b>Gross Weight</b>	<b>Measurement</b>
TCLU1042307  1X40RF SEAL :MLS010166  <i>P</i> <i>S</i> <i>24/07/25</i>	SHIPPER'S LOAD, STOW, COUNT, SEAL AND WEIGHT 1X40 RF FCL/FCL CY/CY CONTAINERS STC:WALNUTS KERNEL HS CODE : 08023200 CARTON : 2100 NT WT : 21000 GR WT : 22050 INVOICE NO 38 AND DATE 26/06/2025 TRANSIT NO 15108 AND DATE 26/06/2025  INCLUDING CFS RENOMINATION CHARGES FOR DPDREGISTERED CNEE ONLY SHIPMENT IN TRANSIT VIANIMROZ AFGHANISTAN TO BANDAR ABBAS IRAN TO NHAVA SHEVA, INDIA. <i>P</i>  14 DAYS FREE TIME AT DESTINATION <i>24/07/25</i>	22050KGS  <i>24/07/25</i>	FCL / FCL CY / CY  All Terminal Charges / Demurrage Etc at the port of discharge Destination as per Line's Tariff &
<b>Freight &amp; Charges: PREPAID</b>		<b>Number of Containers/Packages (in words)</b> ONEX FORTY RF CONATIENR   TWO THOUSAND ONE HUNDREED CARTONS	
<b>RECEIVING AGENT:</b> NAVIGO INDIA MARITIME PRIVATE LIMITED C/1005, Amar Harmony, Taloja, Dist : RaigadMaharastr ainfo@navigo-india.co.in Contact Person : Nasir : +91 88981 44307		<b>Shipped on Board Date:</b>  <b>Place and Date of Issue:</b> 28.06.2025	
<b>ORIGINAL</b>		In Witness Whereof this number of Original Bills of Loading stated above all of the same tenor anddate,one of which being accomplished, the others to stand void. <b>Signed for the Carrier, AAHIL SHIPPING LLC</b>	

<b>Shipper:</b> ALMAS KHOSHAAH LTD T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO:25 KANDAHAR AFGHANISTAN. TIN NO: 9015515100 REG NO: 156149T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO: 25 KANDAHAR AFGHANISTAN. EMAIL ADDRESS: ALMASKHOSHAAHAL@GMAIL.COM PHONE NO: +93703078771		<b>Booking Ref.:</b>  <b>B/L No.:</b> AHLBNDNSA025097	
<b>Consignee:</b> <b>TAJ TRADERS</b> 414/8 SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT. CHOWK CHUR BERI, AMRITSAR,AMRITSAR, PUNJAB, 143001 IEC: 1210003325    GST: 03AVQPK5507R1ZZ PAN: AVQPK5507R    FSSAI: 10018063001165 EMAIL ID : tajtraders.asr@yahoo.com // 9465482911		 <b>AAHIL</b> AAHIL SHIPPING LLC	
<b>Notify Party:</b> <b>FRESH CAVE TRADING LLC</b> OFFICE NO.128-303, SULTAN BUSINESS CENTRE, OUD METHA, OUD METHA, DUBAI, UNITED ARAB EMIRATES			
<b>Vessel &amp; Voyage No.</b> BENITA V 0035		<b>Port of Loading</b> BANDAR ABBAS	
<b>Place of Receipt</b> BANDAR ABBAS		<b>Port of Discharge</b> NHAVA SHEVA , INDIA	
		<b>Place of Delivery</b> NHAVA SHEVA , INDIA	
		<b>Number of Original Bs/L</b> 3	
<b>PARTICULARS FURNISHED BY SHIPPER - CARRIER NOT RESPONSIBLE</b>			
<b>Container/ Seal Nos. Marks and Numbers</b> YMLU5371754   1X40RF SEAL : 104767  <i>P. S. 24/07/25</i>  <i>Pr</i>	<b>Description of Goods</b> SHIPPER'S LOAD, STOW, COUNT, SEAL AND WEIGHT 1X40 RF FCL/FCL CY/CY CONTAINERS STC:WALNUTS KERNEL HS CODE : 08023200 CARTON : 2100 NT WT : 21000 GR WT : 22050 INVOICE NO 37 AND DATE 26/06/2025 TRANSIT NO 15107 AND DATE 26/06/2025  INCLUDING CFS RENOMINATION CHARGES FOR DPDREGISTERED CNEE ONLY.SHIPMENT IN TRANSIT VIANIMROZ AFGHANISTAN TO BANDAR ABBAS IRAN TO NHAVA SHEVA, INDIA.  <b>14 DAYS FREE TIME AT DESTINATION</b>	<b>Gross Weight</b> 22050KGS	<b>Measurement</b> FCL / FCL CY / CY  <i>All Terminal Charges / Demurrage Etc at the port of discharge Destination as per Line's Tariff &amp;</i>
<b>Freight &amp; Charges:</b> PREPAID		<b>Number of Containers/Packages (in words)</b> ONEX FORTY HC CONATIENR   TWO THOUSAND ONE HUNDREED CARTONS	
<b>RECEIVING AGENT:</b> NAVIGO INDIA MARITIME PRIVATE LIMITED C/1005, Amar Harmony, Taloja, Dist : RaigadMaharastr ainfo@navigo-india.co.in Contact Person : Nasir : +91 88981 44307  <b>ORIGINAL</b>		<b>Shipped on Board Date:</b>	
		<b>Place and Date of Issue:</b> 28.06.2025	
		In Witness Whereof this number of Original Bills of Loading stated above all of the same tenor anddate,one of which being accomplished, the others to stand void. <b>Signed for the Carrier, AAHIL SHIPPING LLC</b>	

# J M BAXI PORTS & LOGISTICS PVT LTD

Container Freight Station

Sector - 8, Dronagiri, Opp. Bhendkhal Village, Taluka-Uran

District- Raigad, Navi Mumbai-400707 India

COMPUTERISED WEIGH BRIDGE

Container No.	TCLU1042307
SIZE	40' RF

Gross Weight :	26140	Kgs
Tare Weight :	4500	Kgs
Net Weight :	21640	Kgs



EX SIGN.

Date	24/07/25
Time	12:00

*Handwritten signature*

*Handwritten signature and date: 24/07/25*

Handwritten signature and date: 24/07/25

Handwritten signature and date: 24/07/25

<b>J M BAKI PORTS &amp; LOGISTICS PVT LTD</b>		<b>Container Freight Station</b>		<b>Container No. YMLU5371754</b>		<b>SIZE 40' RF</b>	
Sector - 8, Dronagiri, Opp. Bhendkhal Village, Taluka-Uran		District- Raigad, Navi Mumbai-400707 India		Date 24/07/25		Time 12:00	
<b>COMPUTERISED WEIGH BRIDGE</b>							
Gross Weight : 26260 Kgs		Tare Weight : 4630 Kgs		Net Weight : 21630 Kgs		EX SIGN	





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	3366955	19/07/2025	H
IEC/Br	1210003325/0	FIRST COPY	
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0190720251651

PART - I - BILL OF ENTRY SUMMARY

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	Y	Y	N	N	N	F
	13.COUNTRY OF ORIGIN	AFGHANISTAN					14.COUNTRY OF CONSIGNMENT	AFGHANISTAN				
B. DECLARANT	1.IMPORTER NAME & ADDRESS						2.CB NAME RASHMI SHIPPING AGENCY					
	TAJ TRADERS 414/8 SATTO WALA BAZAR, OPP OM CHOP CHOWK CHUR BERI AMRITSAR 143001						3.AEO					
	AD CODE 6390067						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			
	0	0	0		0	0	506909	0	10138185.75			
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT		
					506909	0	0	0	506909			
D.MANIFEST DETAILS	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	
	1145020	07/07/2025		0		AHLBNDNSAO 25097	28/06/2025			2100	22050	
E. BOND DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	F. PAYMENT DETAILS		1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)	
								1	2055958976		506909	
G. WH	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE		I. INVOICE DETAILS - SUMMARY#		1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR	
								1	37	115500	USD	
H. PROCESSING DETAILS	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE								
	Submission	19-JUL-25	16:16	INR=INR								
	Assessment	19-JUL-25	16:50	1 USD=86.8INR								
	Examination											
	OOC											
J. CONTAINER DETAILS *	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER							
	1	F		N.A.	YMLU5371754							
	P S 24/07/25					Signature Not Verified Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10 Date: 2025.07.19 16:59:03 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

Table with columns: Port Code, BE No, BE Date, BE Type, INNSA1, IEC/Br, GSTIN/TYPE, CB CODE, TYPE, INV, ITEM, CONT, Nos, PKG, G.WT (KGS), BE0190720251651



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

Main invoice table with sections A (Invoice), B (Transacting Parties), C (Valuation), D (Cost & Services), and E (Item Details). Includes handwritten notes and a large 'ASSESSED' watermark.

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, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code



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	3366955	19/07/2025	H
IEC/Br	1210003325/0 FIRST COPY		
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0190720251651

PART - IV - ADDITIONAL 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
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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

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

1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS
----------	----------	--------	---------------	-------------	------------	-----------

E. ACCESSORY STATUS

1.INVSNO	2.ITMSNO	3.ACCESSORY ITEM DETAILS
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F. LICENCE DETAILS

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

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1.INVSNO	2.ITMSNO	3.EXMP RE	4.SCHEME NOTN	5.SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG
----------	----------	-----------	---------------	------------	-------------	-------------	---------------	---------------

H. CERTIFICATE DETAILS

1.CERTIFICATE NUMBER	2.DATE	3.TYPE	1.PRC LEVEL
----------------------	--------	--------	-------------

I.HSS DETAILS

2.IEC	3.BRANCH SLNO
-------	---------------

J. 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	CHR	PLV		WALNUT KERNEL		
1	1	CHR	SQC			21000	KGS
1	1	CHR	STC	STCCT18			
1	1	CTG	FSP	NPF			
1	1	CTG	PLC	PLC013		21000	KGS
1	1	CTG	PLP	PLP171			
1	1	ORC	DC	N			
1	1	PNM	SCI		JUGLANS SPP		
1	1	ORC	COO	AF	22558 26062025		
1	1	ORC	COWO				
1	1	ORC	ACM	N			
1	1	ORC	RIS	N			
1	1	PNM	PCN	PCN0084			

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
---------	----------	---------	--------	--------	--------------	-------------	-------

L. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT
0	0	004W01	INNSA1	21-JUL-25	04-AUG-25	004W0101	
1	1	004W01	INNSA1	21-JUL-25	04-AUG-25	004W0101	

M. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70400	RASHMIMUM	2025071900070829		AFGANISTAN	28-JUN-25	
1	0	33100	RASHMIMUM	2025071900070831		AFGANISTAN	26-JUN-25	
1	1	91100	RASHMIMUM	2025071900070830		AFGANISTAN	21-NOV-24	
1	1	85100	RASHMIMUM	2025071900070832		AFGANISTAN	26-JUN-25	
1	1	0110F	RASHMIMUM	2025071900070995		AFGANISTAN	26-JUN-25	
1	1	86100	RASHMIMUM	2025071900073785		AFGANISTAN	26-JUN-25	

N. CONTAINER DETAILS

1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL
YMLU5371754		N.A.	F

O. INVOICE DETAILS

1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	37	115500	USD

*Handwritten:* P/No 24107125

*Handwritten signature:* P2 24/07/25

GLOSSARY

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

OTHER ADDITIONAL INFORMATION



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	3366955	19/07/2025	H
IEC/Br	1210003325/0 FIRST COPY		
GSTIN/TYPER	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0190720251651

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	08023200	NOEXCISE	WALNUT KERNEL					Y	Y	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		
	5.5	AF	21000	KGS	21000	KGS		S	N	N			FSH100	
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE			30. TOTAL DUTY				
	N	Y	Y	N	Y	Y	10138185.75			506909.3				
B. ITEM DUTY	DUTY	1. BCD	2. CVD_05	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE			
	Notn No.			011/2018		001/2017	001/2017							
	Notn SNo.			1		129A	56							
	Rate	100		0		5	0		0					
	Amount	0		0		506909.3	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						10138185.75						0		
C. OTHER DUTIES - A	DUTY	1. OTHCUS	2. OTHCVD	3. PETR CUS	4. INFRA CES	5. CUS CVD								
	Notn No.													
	Notn SNo.													
	Rate													
	Amount													
Duty Fg														

ASSESSED

S. S. 24/07/25

24/07/25

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





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	3366955	19/07/2025	H	
IEC/Br	1210003325/0		FIRST COPY	
GSTIN/TYPE	03AVQPK5507R1ZZ/G			
CB CODE	AAAFR6372ECH001			
TYPE	INV	ITEM	CONT	
Nos	1	1	1	
PKG	2100	G.WT (KGS)	22050	BE0190720251651

PART - VI - DECLARATION

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 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 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 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 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 1/1: I declare that these goods qualify as originating goods for preferential rate of duty under the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Customs Notification No. 81/2020 - Customs (N.T.) dated 21.08.2020

A. DECLARATION STATEMENT

ASSESSED  
S.  
24/07/25

R  
Rashmi Shipping Agency

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :RASHMI SHIPPING AGENCY

# INVOICE

\*\*\*\*\*

**FROM: ALMAS KHOSHAAHAL LTD**  
 TL NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO:  
 25 KANDAHAR AFGHANISTAN.  
 TIN NO: 9015515100  
 REG NO: 156149  
 TL NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP  
 NO: 25 KANDAHAR AFGHANISTAN.  
 EMAIL ADDRESS: ALMASKHOSHAAHAL@GMAIL.COM  
 PHONE NO: +93703078771

---

**TO: TAJ TRADERS**  
 414/8 SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT.  
 CHOWK CHUR BERI, AMRITSAR, AMRITSAR, PUNJAB, 143001  
 NOTIFY PARTY: FRESH CAVE TRADING LLC OFFICE  
 NO.128-303, SULTAN BUSINESS CENTRE, OUD METHA,  
 OUD METHA, DUBAI, UNITED ARAB EMIRATES

No: 37  
 Date: 26/06/2025

Afghan Transit Form Bill Of Loading	
No:	Date:
Terms of Payment THIRD PARTY PAYMENTS ACCEPTABLE	
Letter Of Credit No:	Collection Basis Da Afghanistan Bank
Through: Via: NIMROZ BORDER C&F BANDAR ABBAS PORT IN TRANSIT TO (FINAL DESTINATION INDIA)	

NO	Quantity	Description of Goods	Unit price USD	Total price USD					
1	2100 CTNS 21000 KGS	WALNUTS KERNEL	5.50	115,500.00					
Total Amount Say: USD: One Hundred Fifteen Thousand Five Hundred (Origin Afghanistan)			TOTAL C&F	115,500.00					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Reg No :.....49511.....</td> </tr> <tr> <td>Fee No :.....26526.....</td> </tr> <tr> <td>Received the sum of..... 8,174</td> </tr> <tr> <td>Date :.....05/04/1404.....</td> </tr> <tr> <td>Signature :..... </td> </tr> </table>					Reg No :.....49511.....	Fee No :.....26526.....	Received the sum of..... 8,174	Date :.....05/04/1404.....	Signature :..... 
Reg No :.....49511.....									
Fee No :.....26526.....									
Received the sum of..... 8,174									
Date :.....05/04/1404.....									
Signature :..... 									
ACCI Afghanistan Chamber of Commerce & Investment اتاق تجارت و سرمایه گذاری افغانستان د افغانستان د سوداګرۍ او بانکونې اتاق اتاق تجارت و سرمایه گذاری لېږدول									
<div style="display: flex; justify-content: space-between;"> <div style="text-align: left;"> <p>R 24/06/25</p> </div> <div style="text-align: right;"> <p>R2 24/06/25</p> </div> </div>									



ACCI: 123819

**PACKING LIST**

\*\*\*\*\*

**FROM: ALMAS KHOSHAAHAL LTD**  
 T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO: 25  
 KANDAHAR AFGHANISTAN. TIN NO: 9015515100 REG NO: 156149  
 T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO: 25  
 KANDAHAR AFGHANISTAN. EMAIL ADDRESS:  
 ALMASKHOSHAAHAL@GMAIL.COM PHONE NO: +93703078771

No: 37/1  
 Date: 26/06/2025

**TO: TAJ TRADERS**  
 414/8 SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT,  
 CHOWK CHUR BERI, AMRITSAR, AMRITSAR, PUNJAB, 143001  
 NOTIFY PARTY: FRESH CAVE TRADING LLC OFFICE  
 NO.128-303, SULTAN BUSINESS CENTRE, OUD METHA,  
 OUD METHA, DUBAI, UNITED ARAB EMIRATES

Afghan Transit Form Bill Of Loading	
No:	Date:
Terms of Payment THIRD PARTY PAYMENTS ACCEPTABLE	
Letter Of Credit	Collection Basis
No:	
Through:	
Via: NIMROZ BORDER C&F BANDAR ABBAS PORT IN TRANSIT TO (FINAL DESTINATION INDIA)	

NO	Description of Goods			Total
	1	2100	CTNS	WALNUTS KERNEL
21000		KGS	GW: 22050 KGS	
(Origin Afghanistan)				
 Afghanistan Chamber of Commerce & Investment اتاق تجارت و سرمایه گذاری افغانستان د افغانستان د سوداګرۍ او بانکوې اتاډ اتاق تجارت و سرمایه گذاری بهرور				



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 24/07/25

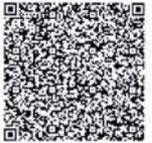
P2  
 24/07/25



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	3366571	19/07/2025	H
IEC/Br	1210003325/0		FIRST COPY
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0210720251628

PART - I - BILL OF ENTRY SUMMARY

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	C	Y	N	N	N	F
B. DECLARANT	13.COUNTRY OF ORIGIN						14.COUNTRY OF CONSIGNMENT				11.FIRST CHECK	
	15.PORT OF LOADING						16.PORT OF SHIPMENT				AFGHANISTAN	
C. DUTY SUMMARY	1.IMPORTER NAME & ADDRESS											
	TAJ TRADERS											
	414/8 SATTO WALA BAZAR, OPP OM CHOP											
	CHOWK CHUR BERI											
D. MANIFEST DETAILS	2.CB NAME RASHMI SHIPPING AGENCY											
	3.AEO											
	4.UCR											
	AD CODE 6390067											
E. BOND DETAILS	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL			
	0	0	0		0	0	506909	0	10138185.75			
F. PAYMENT DETAILS	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT		
						506909	0	0	0	506909		
G. WH	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	
	1145020	07/07/2025	20/07/2025	0		AHLBNDNSA025098	28/06/2025			2100	22050	
H. PROCESSING DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	F. PAYMENT DETAILS		1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)	
								1	2055980001		506909	
I. INVOICE DETAILS - SUMMARY	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE		I. INVOICE DETAILS - SUMMARY#		1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR	
								1	38	115500	USD	
	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE								
	Submission	19-JUL-25	16:06	INR=INR								
Assessment	21-JUL-25	15:59	1 USD=86.8INR									
Examination												
OOC												
J. CONTAINER DETAILS *	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER	OOC NO.						
	1	F		N.A.	TCLU1042307	OOC DATE						

P  
S  
24/07/25

P2  
24/07/25

Signature Not Verified

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10  
Date: 2025.07.21 16:31:25 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	BE No	BE Date	BE Type
INNSA1	3366571	19/07/2025	H
IEC/Br	1210003325/0	FIRST COPY	
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0210720251628

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	38 26-JUN-25									
B. TRANSACTING PARTIES	1.BUYER'S NAME & ADDRESS			2.SELLER'S NAME & ADDRESS							
	TAJ TRADERS 414/8 SATTO WALA BAZAR, OPP OM CHOP CHOWK CHUR BERI AMRITSAR 143001										
	3.SUPPLIER NAME & ADDRESS			4.THIRD PARTY NAME & ADDRESS							
	ALMAS KHOSHAHAL LTD. T.L. NO:81233,SPIN BOLDAK SANI PASH TON MARKET,SHOP NO 25, KANDAHAR AFGHANISTAN 5.AEO			FRESH CAVE TRADING LLC OFFICE NO.128-303 SULTAN BUSINESS C ENTRE, OUD METHA OUD METHA, DUBAI D DUBAI 6. AD CODE 6390067							
C. VALUATION	1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMM	7.PAY TERMS	8.VALUATION METHOD			
	115500		1.125%				OTH	RULE 4 (TRANSACTION VALUE)			
	14.Cur USD						9.RELTD	10.SVB CH	11.SVB NO	12.DATE	13LOA
D. COST & SERVICES	15.Term CF						No				
	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		
E. ITEM DETAILS	1.S.NO.	2.CTH	3.DESCRPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT				
	1	08023200	WALNUT KERNEL	5.500000	21000.000000	KGS	115500.00				

Handwritten signature and date: 24/07/25

Handwritten signature and date: 24/07/25

ASSESSMENT

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, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code



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	3366571	19/07/2025	H
IEC/Br	1210003325/0 FIRST COPY		
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0210720251628

PART - IV - ADDITIONAL 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
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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

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

1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS
----------	----------	--------	---------------	-------------	------------	-----------

E. ACCESSORY STATUS

3.ACCESSORY ITEM DETAILS

1.INVSNO	2.ITMSNO
----------	----------

F. LICENCE DETAILS

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

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1.INVSNO	2.ITMSNO	3.EXMP RE	4.SCHEME NOTN	5.SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG
----------	----------	-----------	---------------	------------	-------------	-------------	---------------	---------------

H. CERTIFICATE DETAILS

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

I.HSS DETAILS

J. 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	ORC	COO	AF	22559 26062025		
1	1	ORC	COWO				
1	1	ORC	ACM	N			
1	1	ORC	RIS	N			
1	1	ORC	DC	N			
1	1	CHR	PLV		WALNUT KERNEL		
1	1	PNM	SCI		JUGLANS SPP		
1	1	CHR	STC	STCCT18			
1	1	CTG	FSP	NPF			
1	1	CTG	PLC	PLC013		21000	KGS
1	1	CTG	PLP	PLP171			
1	1	PNM	PCN	PCN0084			
1	1	CHR	SQC			21000	KGS

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING
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L. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT
0	0	004W01	INNSA1	21-JUL-25	04-AUG-25	004W0101	
1	1	004W01	INNSA1	21-JUL-25	04-AUG-25	004W0101	

M. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70400	RASHMIMUM	2025071900062491		AFGANISTAN	28-JUN-25	
0	0	929AS	RASHMIMUM	2025072100036382		AFGANISTAN	21-JUL-25	
1	0	33100	RASHMIMUM	2025071900062493		AFGANISTAN	26-JUN-25	
1	1	91100	RASHMIMUM	2025071900062492		INDIA	21-NOV-24	
1	1	85100	RASHMIMUM	2025071900062494		AFGANISTAN	26-JUN-25	
1	1	86100	RASHMIMUM	2025071900062495		AFGANISTAN	26-JUN-25	
1	1	0110F	RASHMIMUM	2025071900062854		AFGANISTAN	26-JUN-25	

N. CONTAINER DETAILS

1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL
TCLU1042307		N.A.	F

O. INVOICE DETAILS

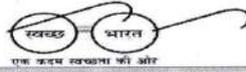
1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	38	115500	USD

GLOSSARY

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

*Handwritten signature and date: P. S. 19/07/25*

*Handwritten signature and date: P. S. 19/07/25*



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	3366571	19/07/2025	H
IEC/Br	1210003325/0 FIRST COPY		
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0210720251628

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	08023200	NOEXCISE	WALNUT KERNEL					Y	Y	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		
	5.5	AF	21000	KGS	21000	KGS		S	N	N		FSH100		
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE			30. TOTAL DUTY				
	N	Y	Y	N	Y	Y	10138185.75			506909.3				
B. ITEM DUTY	DUTY	1. BCD	2. CVD_05	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE			
	Notn No.			011/2018		001/2017	001/2017							
	Notn SNo.			1		129A	56							
	Rate	100		0		5	0		0					
	Amount	0		0		506909.3	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					10138185.75					0			
C. OTHER DUTIES - A	DUTY	1. OTHCUS	2. OTHCVD	3. PETR CUS	4. INFRA CES	5. CUS CVD								
	Notn No.													
	Notn SNo.													
	Rate													
	Amount													
	Duty Fg													

ASSESSED

P.  
S.  
24/07/25

B.  
24/07/25

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



**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	3366571	19/07/2025	H
IEC/Br	1210003325/0 FIRST COPY		
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0210720251628

**PART - V - OTHER COMPLIANCES**

**A. EXAMINATION ORDER RMS**

Check seal No. of all container. De-stuff all cargo and open and examine 100% of cargo located in all areas (1,2,3,4,5) for all container(other than ISO Liquid/Gas container, dangerous cargo and bulk cargo). Open and examine. Check for concealment of undeclared goods. --- By RMS

**A1.EXAMINATION ORDER**

**B.EXAMINATION INSTRUCTIONS**

**B1. PGA EXAMINATION INSTRUCTIONS**

Inv No	Item No	Agency	Status
1	1	FS NOC Needed	PQ NOC Needed

**C.COMPULSORY COMPLIANCE**

**D. AC REMARKS**

**E. EXAMINATION REPORT**

**F.SUPERINTENDENT COMMENTS**

OOCC No

OOCC Date

*R. S.*  
*24/07/25*

*P2*  
*24/07/25*

ASSESSED

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	3366571	19/07/2025	H
IEC/Br	1210003325/0	FIRST COPY	
GSTIN/TYPE	03AVQPK5507R1ZZ/G		
CB CODE	AAAFR6372ECH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	2100	G.WT (KGS)	22050



BE0210720251628

PART - VI - DECLARATION

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 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 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 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 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 1/1: I declare that these goods qualify as originating goods for preferential rate of duty under the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Customs Notification No. 81/2020 - Customs (N.T.) dated 21.08.2020

A. DECLARATION STATEMENT

Pi.  
S.  
24/07/25

R  
24/07/25

ASSESSED

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :RASHMI SHIPPING AGENCY

**INVOICE**

\*\*\*\*\*

**FROM: ALMAS KHOSHAAHAL LTD**  
 T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO:  
 25 KANDAHAR AFGHANISTAN.  
 TIN NO: 9015515100  
 REG NO: 156149  
 T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP  
 NO: 25 KANDAHAR AFGHANISTAN.  
 EMAIL ADDRESS: ALMASKHOSHAAHAL@GMAIL.COM  
 PHONE NO: +93703078771

---

**TO: TAJ TRADERS**  
 414/8 SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT.  
 CHOWK CHUR BERI, AMRITSAR, AMRITSAR, PUNJAB, 143001  
 NOTIFY PARTY: FRESH CAVE TRADING LLC OFFICE  
 NO.128-303, SULTAN BUSINESS CENTRE, OUD METHA,  
 OUD METHA, DUBAI, UNITED ARAB EMIRATES

No: 38  
 Date: 26/06/2025

Afghan Transit Form Bill Of Loading	
No:	Date:
Terms of Payment THIRD PARTY PAYMENTS ACCEPTABLE	
Letter Of Credit No:	Collection Basis Da Afghanistan Bank
Through: Via: NIMROZ BORDER C&F BANDAR ABBAS PORT IN TRANSIT TO (FINAL DESTINATION INDIA)	

NO	Quantity	Description of Goods	Unit price USD	Total price USD
1	2100 CTNS 21000 KGS	WALNUTS KERNEL	5.50	115,500.00
Total Amount Say: USD: One Hundred Fifteen Thousand Five Hundred (Origin Afghanistan)			TOTAL C&F	115,500.00
		Reg No : .....49512..... Fee No : .....26526..... Received the sum of : .....8,174 Date : .....05/04/1404..... Signature : ..... 		
 Afghanistan Chamber of Commerce & Investment اتاق تجارت و سرمایه گذاری افغانستان اتاق تجارت و سرمایه گذاری نيمروز				

*R. J.*  
 24/07/25

*P2*

ACCI: 123820

**PACKING LIST**

\*\*\*\*\*

**FROM: ALMAS KHOSHAAHAL LTD**  
 T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO: 25  
 KANDAHAR AFGHANISTAN. TIN NO: 9015515100 REG NO: 156149  
 T.L NO: 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO: 25  
 KANDAHAR AFGHANISTAN. EMAIL ADDRESS:  
 ALMASKHOSHAAHAL@GMAIL.COM PHONE NO: +93703078771

No: 38/1  
 Date: 26/06/2025

**TO: TAJ TRADERS**  
 414/8 SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT,  
 CHOWK CHUR BERI, AMRITSAR, AMRITSAR, PUNJAB, 143001  
 NOTIFY PARTY: FRESH CAVE TRADING LLC OFFICE  
 NO.128-303, SULTAN BUSINESS CENTRE, OUD METHA,  
 OUD METHA, DUBAI, UNITED ARAB EMIRATES

Afghan Transit Form Bill Of Loading	
No:	Date:
Terms of Payment THIRD PARTY PAYMENTS ACCEPTABLE	
Letter Of Credit	Collection Basis
No:	
Through:	
Via: NIMROZ BORDER C&F BANDAR ABBAS PORT IN TRANSIT TO (FINAL DESTINATION INDIA)	

NO	Description of Goods			Total
1	2100	CTNS	WALNUTS KERNEL	NW: 21000 KGS
	21000	KGS		GW: 22050 KGS
			(Origin Afghanistan)	
			 ACCIO Afghanistan Chamber of Commerce & Investment اتاق تجارت و سرمایه گذاری افغانستان د افغانستان د سوداګرۍ او پانګونې اتاق اتاق تجارت و سرمایه گذاری بهروز	



*Handwritten:*  
 S.  
 24/07/25

*Handwritten:*  
 P.  
 22/10/25



**Statement of Shri Tarandeep Singh, S/o Harbhajan Singh, DOB: 23.10.1982, R/o House No. 414/8, Bazar Satto Wala, Opposite Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001 (Authorised Signatory of M/s Taj Traders) recorded under Section 108 of the Customs Act, 1962, before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Gandhidham Regional Unit, recorded at DRI office, Gandhidham Regional Unit on 31.07.2025.**

I, Tarandeep Singh, DOB 23.10.1982, in pursuance to Summons CBIC DIN No. 202507DDZ1000011111A dated 28.07.2025 have appeared voluntarily before the Senior Intelligence Officer, DRI Gandhidham Regional Unit recorded at DRI office, Gandhidham Regional Unit on 31.07.2025 to tender my voluntary statement. I have to state that I was to appear on 06.08.2025, however due to some urgent personal reasons, I requested your goodself for appearance on 31.07.2025 and your goodself allowed me to appear on 31.07.2025 and in compliance of same, I have appeared before you today i.e. 31.07.2025. Before recording of this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and according to which I have to give only true and correct statement. Further, I have been explained that if I give false statement misleading the investigation, action under Bhartiya Nyay Sanhita, 2023 can be initiated against me. I have also been explained that this statement of mine can be used as evidence against me, my firm or any other person/firm/company in any court of law and in departmental proceedings.

My above mentioned individual particulars are true and correct. My phone number is 9465482911. My firm e-mail id is tajtraders.asr@yahoo.com. My present and permanent residential address is 'House No. 414/8, Bazar Satto Wala, Opposite Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001'. My Aadhar Card No. is 6299 9464 7631. I am submitting copy of my AADHAR as my identity proof. I have done Diploma in Computers after class 12<sup>th</sup>. I can read, write and understand Hindi, English and Punjab Language very well and I have requested to record my statement in English.

I am aware that my statement is being recorded in connection with DRI inquiry in connection with goods imported vide Bill of Entry No. 3366955 & 3366571 both dated 19.07.2025.

On being asked, I state that my wife Mrs. Tajinder Kaur is the Proprietor of M/s Taj Traders. I am looking after overall works related to the firm M/s Taj Traders. My firm is also located at 'House No. 414/8, Bazar Satto Wala, Opposite Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001'. The firm started in year 2011 and I am involved in imports and exports since around year 2015-16. I took my IEC in year 2011. Earlier, I was importing from ICP LCS, Atari Road (INATRB). After border related issues, the imports at Atari are closed now. This present subject import of 'Walnut Kernels' is my second import lot from Nhava Sheva. Earlier, I had cleared consignments covered under 2 Bills of Entry at Nhava Sheva in the month of July, 2025. The supplier mentioned in both the bills of entry i.e. M/s Almas Khoshahal Ltd. is my regular supplier of Walnut Kernels.

Now I am answering to the questions being asked in question answer format as given below:

**Ques. 1:** When you ordered for the goods imported vide Bill of Entry No. 3366955 & 3366571 both dated 19.07.2025 to the suppliers ?

**Ans. 1:** Proforma invoices were provided by our supplier M/s Almas Khoshahal Ltd., Afghanistan. I had made payment on 1<sup>st</sup> July, 2025 and 3<sup>rd</sup> July, 2025 against proforma invoice to the notified party at UAE i.e. M/s Fresh Cave Trading LLC as there are payment related issues in making payment to Afghanistan.

**Ques. 2:** How you contact your suppliers M/s Almas Khoshahal Ltd. and M/s Fresh Cave Trading LLC?

**Ans. 2:** I contact both my suppliers and notify party through mobile phone and whatsapp chats. I receive documents through e-mail also from M/s Almas Khoshahal Ltd. I contact the notify party M/s Fresh Cave Trading LLC for payment related confirmation only.

**Ques. 3:** When M/s Almas Khoshahal Ltd. provided you Bills of Lading bearing no. AHLBNDNSA025097 & AHLBNDNSA025098 related to container nos. YMLU5371754 & TCLU1042307 respectively ?

**Ans. 3:** I had received copies of both the Bills of Lading on 17.07.2025 from Shri Asadullah of M/s Almas Khoshahal Ltd. (Mb No. +93781505370) on whatsapp.

*T. Singh*  
31/7/25

*A. K. S.*  
31/07/2025

**Ques. 4:** Both Bills of Lading bearing no. AHLBNDNSA025097 & AHLBNDNSA025098 related to container nos. YMLU5371754 & TCLU1042307 respectively contains date of issue as 28.06.2025. Why you received copies so late ? Is it normal ?

**Ans. 4:** I always receive the copies late from supplier M/s Almas Khoshahal Ltd.

**Ques. 5:** You were asked very specifically is summons dated 28.07.2025 to bring 'details of all documents related to booking of containers at Bandar Abbas Port containing date of booking, e-mail correspondence, etc. for all imports made at Nhava Sheva port from May, 2025 till date'. Have you brought the said documents ?

**Ans. 5:** I have asked the booking related documents from supplier. I will provide the same at the earliest.

**Ques. 6:** You were asked very specifically is summons dated 28.07.2025 to bring 'details of all documents related to booking of containers at Bandar Abbas Port containing date of booking, e-mail correspondence, etc. for all imports made at Nhava Sheva port from May, 2025 till date'. Have you brought the said documents ?

**Ans. 6:** I have asked the booking related documents from supplier. I will provide the same at the earliest. I am also going to UAE after 2 days and I will contact him personally for the same.

**Ques. 7:** The container line agent M/s Aahil Shipping & Logistics Pvt. Ltd. was also asked vide letter dated 24.07.2025, e-mail dated 25.07.2025 and Summons dated 28.07.2025 but they have failed to provide the said documents. The said documents were also asked vide summons dated 28.07.2025 issued to you, but the same has not been received yet. Is the representative of M/s Aahil Shipping & Logistics Pvt. Ltd. is in contact with you ?

**Ans. 7:** I am in touch with the container line representative but he has not told me about the documents. I will provide all the required documents to your good office at the earliest after contacting him.

**Ques. 8:** Please go through the copies of Bills of Lading bearing no. AHLBNDNSA025097 & AHLBNDNSA025098 and also Bills of Lading bearing no. AHLBNDNSA025089 & AHLBNDNSA025092 provided vide e-mail dated 25.07.2025. Please see that all the 4 Bills of Lading have been issued for same vessel MV BENITA V 0035 while earlier 2 have been issued on 28.06.2025 while the later 2 have been issued on 16.06.2025. Why there is discrepancy ? If all the 4 containers were loaded on same vessel, why 2 arrived late in India ? please explain.

**Ans. 8:** I have perused the same and I am putting my dated signature on all 4 BLs. I will provide the explanation after receiving the same from container line and supplier.

**Ques. 9:** Please go through the tracking details of containers taken from website of DP World UAE which shows that Container No. YMLU5371754 was empty in Jebel Ali and goods were loaded in container on 03.07.2025 and was loaded on vessel MV SAFEEN POWER on 14.07.2025. Further, Container No. TCLU1042307 was empty in Jebel Ali and goods were loaded in container on 05.07.2025 and was loaded on vessel MV SAFEEN POWER on 14.07.2025. Please explain in reference to the Bills of Lading bearing no. AHLBNDNSA025097 & AHLBNDNSA025098 as how the containers have to be declared to be loaded from Bandar Abbas Port while actually the goods were loaded from Jebel Ali.

**Ans. 9:** I have perused the same and I am putting my dated signature on said tracking. I will provide the explanation after receiving the same from container line and supplier.

**Ques. 10:** Please go through the RULE 12 of SAFTA Regulations which reads as:

Rule 12 : Direct consignment The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State:

(a) if the products are transported without passing through the territory of any non-Contracting State:

(b) the products whose transport involves transit through one or more intermediate non-Contracting States with or without transshipment or temporary storage in such countries, provided that:

(i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements;

(ii) the products have not entered into trade or consumption there;

(iii) the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition;

*[Handwritten signature]*  
31/7/25

*[Handwritten signature]*  
31/07/2025

(iv) the products have remained under the customs control in the country of transit.

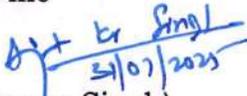
It is evident from the above that the goods covered under Bills of Lading Nos. AHLBNDNSA025097 and AHLBNDNSA025098, pertaining to container numbers YMLU5371754 and TCLU1042307, are not eligible for availing benefits under SAFTA. This ineligibility arises from the apparent issuance of the aforementioned Bills of Lading in a fraudulent manner, intended to circumvent applicable duty implications. Also, justify transit from UAE along with other conditions i.e. the products have not entered into trade or consumption there, the products have not undergone any operation there other than unloading and reloading or any operation required to keep them in good condition and the products have remained under the customs control in UAE.

In the absence of documentary evidence substantiating compliance with the above conditions, the transit through UAE cannot be considered as valid for the purposes of claiming SAFTA benefits. Please comment.

**Ans. 10:** I kindly request that a week time may please be provided to me so as I can clarify with the supplier and container agent regarding the issuance of Bill of Lading. I will provide all the relevant details at the earliest.

The aforementioned statement of mine has been tendered by me voluntarily without any fear, threat, greed or coercion. The statement has been typed by Shri Ajit Kumar Singh, SIO, DRI, Gandhidham Regional Unit on my request as per my say and version. I have read the statement and found the same as stated by me. This statement is correct as per my knowledge and belief. I put my dated signature on each page of this statement evidencing the correctness of facts of the statement.

Before me

  
 (Ajit Kumar Singh)  
 Senior Intelligence Officer  
 DRI, Gandhidham Regional Unit

  
 (Tarandeep Singh)  
 31/7/25

  
 19/7/25

**Statement of Shri Salim Shaikh, DOB: 11.03.1981, Managing Director of M/s Aahil Shipping & Logistics Pvt. Ltd., Office No. 2, Raheja Arcade, Sector 11, CBD Belapur, Navi Mumbai-400614, recorded under Section 108 of the Customs Act, 1962, before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Gandhidham Regional Unit, recorded at DRI office, Gandhidham Regional Unit on 06.08.2025.**

I, Salim Shaikh, DOB 11.03.1981, in pursuance to Summons CBIC DIN No. 202507DDZ1000000F478 dated 31.07.2025 have appeared voluntarily before the Senior Intelligence Officer, DRI Gandhidham Regional Unit recorded at DRI office, Gandhidham Regional Unit on 06.08.2025 to tender my voluntary statement. Before recording of this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and according to which I have to give only true and correct statement. Further, I have been explained that if I give false statement misleading the investigation, action under Bhartiya Nyay Sanhita, 2023 can be initiated against me. I have also been explained that this statement of mine can be used as evidence against me, my firm or any other person/firm/company in any court of law and in departmental proceedings.

My above mentioned individual particulars are true and correct. My phone number is 7738344499. My firm e-mail id is **salim@aahilshipping.com**. My present and permanent residential address is 'C1005, Gami Amar Harmony Building, Phase-I, Sector IV, Talaja, Raigadh-410208. My Aadhar Card No. is 8146 6029 8212. I am submitting copy of my AADHAR as my identity proof. I have studied upto class 12<sup>th</sup>. I can read, write and understand Hindi and English Languages very well and I have requested to record my statement in English.

I am aware that my statement is being recorded in connection with DRI inquiry in connection with goods imported vide Bill of Entry No. 3366955 & 3366571 both dated 19.07.2025. (Container Nos. TCLU1042307 & YMLU5371754)

On being asked, I have to state that we have also started one company named M/s Navigo India Maritime Private Limited and this company has been started for freight forwarding related works. In both the Bills of Lading No. AHLBNDNSA025098 and AHLBNDNSA025097 issued for container nos. TCLU1042307 & YMLU5371754, M/s Navigo India Maritime Private Limited has been appointed as agent in India. This was the first consignment for M/s Navigo India Maritime Private Limited. Further, I have to state that M/s Navigo India Maritime Private Limited is registered at C/1005, Amar Harmony, Talaja, District-Raigad, Maharashtra. I am the contact person for M/s Navigo India Maritime Private Limited.

On being asked, I state that I am working as Managing Director in M/s Aahil Shipping & Logistics Pvt. Ltd. I am working in this company since last 6 years. I am looking after overall works of the company in India. On being asked, I have to state that both the containers Nos. TCLU1042307 & YMLU5371754 were covered under BL No. AHLBNDNSA025098 and AHLBNDNSA025097 respectively. Both the Bills of lading were issued by my company M/s Aahil Shipping LLC in Dubai.

On being shown the Bills of Lading No. AHLBNDNSA025098 and AHLBNDNSA025097 both dated 28.06.2025 alongwith Bills of Lading No. AHLBNDNSA025089 dated 17.06.2025 and AHLBNDNSA025092 dated 16.06.2025 and also showing that all Bills of Lading have been issued for vessel MV Benita V 0035, I have to state that I cannot explain about this as the same has been issued by my foreign office.

On being asked about documents related 'details of booking of containers (Date of supplying empty unit to shipper, e-mail correspondence, etc.) for consignee M/s Taj Traders from Bandar Abbas Port' which were asked vide Summons dated 31.07.2025, I have to state that I have asked the details from my overseas office and they have called the details from the agent located in Iran. I will provide the same on e-mail at the earliest.

On being asked about the containers bearing nos. TCLU1042307 & YMLU5371754 appearing on BL No. HLCUDX3250719809 dated 13.07.2025, i have to

Done by S  
06/08/2025

Salim Shaikh

06/08/2025

state that this BL pertains to allotting of slot on vessel MV Safeen Power and the containers have been shown as SOC containers for M/s Aahil Shipping & Logistics Pvt. Ltd. Further, the containers have been taken on lease from Principle M/s LANCIA on one way lease.

On being asked about BL issued at UAE for loading, I have to state that I will check and revert on the matter. Further, on being shown the tracking details of container Nos. TCLU1042307 & YMLU5371754 taken from website of DP World Dubai i.e. <https://dpwdtjb2.dubaitrade.ae/pmisc1/container.do> wherein it has been mentioned that both the containers went to Dubai town empty for loading on 03.07.2025 and returned from town full loaded on 03.07.2025 (YMLU5371754) and 05.07.2025 (TCLU1042307), I have to state that on perusing the same, I am putting my dated signature on both the printouts. Further, I have to state that I will provide clarification after taking details from my overseas office and Iranian agent. I will provide the clarification on e-mail within 2 days.

On being asked, I have to submit that vessel agent for MV Safeen Power at Nhava Sheva is M/s Hapag Lloyd. We file the IGM through M/s Sea Express Shipping Agency Pvt. Ltd. which prepare IGM and send to M/s Hapag Lloyd. On being asked about vessel agent for MV Benita V 0035, I will have to check with Iranian agent for the same.

I want to submit that I will submit all the required details specially the e-mail correspondences with the shipper and Iranian agent. I assure that all the required details will be submitted on your office e-mail id at the earliest.

The aforementioned statement of mine has been tendered by me voluntarily without any fear, threat, greed or coercion. The statement has been typed by Shri Ajit Kumar Singh, SIO, DRI, Gandhidham Regional Unit on my request as per my say and version. I have read the statement and found the same as stated by me. This statement is correct as per my knowledge and belief. I put my dated signature on each page of this statement evidencing the correctness of facts of the statement.

By  
06/08/2025

अजीत कुमार सिंह/Ajit Kumar Singh  
Senior intelligence officer  
Directorate of Revenue intelligence  
Gandhidham Regional Unit

06/08/25  
SALIM SARKAR

**Statement of Shri Tarandeep Singh S/o Harbhajan Singh, DOB: 23.10.1982, House No. 414/8, Bazar Satto Wala, Opposite Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab-143001 (Authorised Signatory of M/s Taj Traders), recorded under Section 108 of the Customs Act, 1962, before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Gandhidham Regional Unit, recorded at DRI office, Gandhidham Regional Unit on 13.09.2025.**

I, Tarandeep Singh, DOB 23.10.1982, in pursuance to Summons CBIC DIN No. 202509DDZ10000831078 dated 02.09.2025 have appeared voluntarily before the Senior Intelligence Officer, DRI Gandhidham Regional Unit recorded at DRI office, Gandhidham Regional Unit on 13.09.2025 to tender my voluntary statement. I was to appear before you at 12.09.2025 but original documents as asked vide summons dated 02.09.2025 was not available yesterday. Your goodself has allowed me today to appear before you today and I have appeared before you today voluntarily. Before recording of this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and according to which I have to give only true and correct statement. Further, I have been explained that if I give false statement misleading the investigation, action under Bhartiya Nyay Sanhita, 2023 can be initiated against me. I have also been explained that this statement of mine can be used as evidence against me, my firm or any other person/firm/company in any court of law and in departmental proceedings.

My individual particulars as mentioned in my earlier statement dated 31.07.2025 are true and correct. My earlier details are true and correct to the best of my knowledge.

I am aware that my statement is being recorded in connection with DRI inquiry in connection with goods imported vide Bill of Entry No. 3366955 & 3366571 both dated 19.07.2025. (Container Nos. TCLU1042307 & YMLU5371754).

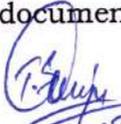
On being asked, I have to state that I have produced original documents of 'Certificate of Origin', Invoice, Packing List, Transit Certificate and Certificate for Non-GMO and GM Free for both the consignments. I have not produced Original Phytosanitary Certificate bearing No. 513682 and 513683. I am submitting colour photocopies of scanned copies of both documents.

Your goodself has shown me two sets of documents pertaining to the aforesaid consignments which contains set of two Phytosanitary Certificates (Copies). One set of Phytosanitary document bearing Sr. no. 513682 and also contains signs of fingers. In one copy, that has been produced by myself on e-mail dated 28.07.2025, the Net Weight mentioned is 21000 Kgs and Gross Weight is 22050 Kgs. The another set which is produced by Customs Broker during examination, the Net Weight is 22050 kgs and Gross Weight is 28350 Kgs. Both the sets contain signs of finger and it appears that Phytosanitary Certificate has been edited. Similarly, the net weight and gross weight mentioned in another set bearing sr. no. 513683 has been found different like above and it appears that same has also been edited.

I am putting my dated signature on all the sets of Phytosanitary Documents. Your goodself has returned me all other original documents that has been produced by me today. The customs broker has told me that he has already submitted original Phytosanitary documents to PPQ authorities at Nhava Sheva Port.

Further, on being asked regarding reasons for discrepancy/differences in documents provided by Customs Broker and myself, I have to state that all original documents are received by Customs Broker directly. I contact Shri Piyush (Contact No. 9167087676) and Shri Akhil Joshi (Contact No. 9773446265) and they receive the documents directly from the supplier person from UAE. Further, I have to state that after receiving documents, they prepare checklist and after my approval, they file Bill of Entry. The set of documents produced by me have been received by me on WhatsApp from supplier person from UAE.

I want to state that I am not aware about why there is difference/editing in documents. I will ask my supplier as why there is editing in the documents and revert vide e-mail. Further, on being asked about e-mail dated 5<sup>th</sup> August, 2025 wherein no supporting documents are produced by them, I have to state that I will ask my supplier to produce

  
13/9/25

docuemnatry evidence in support of claim that goods have been loaded in aforesaid containers from Iran.

The aforementioned statement of mine has been tendered by me voluntarily without any fear, threat, greed or coercion. The statement has been typed by Shri Ajit Kumar Singh, SIO, DRI, Gandhidham Regional Unit on my request as per my say and version. I have read the statement and found the same as stated by me. This statement is correct as per my knowledge and belief. I put my dated signature on each page of this statement evidencing the correctness of facts of the statement.

  
13/9/25

Before me  
Ajit K. S.  
13.09.2025

अजीत कुमार सिंह Ajit Kumar Singh  
Senior intelligence officer  
Directorate of Revenue intelligence  
Gandhidham Regional Unit

**Statement of Shri Amit Krishna Bhagwan Rai, DOB: 30.03.1983, S/o Krishna Bhagwan Rai, Jain Mandir, 2/A, 501, Kukreja Complex, LB.S. Marg, Bhandup West, PO : Bhandup West, Dist.-Mumbai, Maharashtra - 400078, G - Card Holder of M/s Rashmi Shipping Agency (Customs Broker), recorded under Section 108 of the Customs Act, 1962, before the Senior Intelligence Officer, Directorate of Revenue Intelligence, Gandhidham Regional Unit, recorded at DRI office, Gandhidham Regional Unit on 09.10.2025.**

I, Amit Krishna Bhagwan Rai, DOB 30.03.1983, in pursuance to Summons CBIC DIN No. 202510DDZ1000081818B dated 06.10.2025 have appeared voluntarily before the Senior Intelligence Officer, DRI Gandhidham Regional Unit recorded at DRI office, Gandhidham Regional Unit on 09.10.2025 to tender my voluntary statement. Before recording of this statement, I have been explained the provisions of Section 108 of the Customs Act, 1962 and according to which I have to give only true and correct statement. Further, I have been explained that if I give false statement misleading the investigation, action under Bhartiya Nyay Sanhita, 2023 can be initiated against me. I have also been explained that this statement of mine can be used as evidence against me, my firm or any other person/firm/company in any court of law and in departmental proceedings.

I am 'G- Card Holder' of M/s Rashmi Shipping Agency, Mumbai. My residential address is Jain Mandir, 2/A, 501, Kukreja Complex, LB.S. Marg, Bhandup West, PO : Bhandup West, Dist.-Mumbai, Maharashtra - 400078. My Office address is Office No. 3, Building No. 6, Kukreja Complex, LB.S. Marg, Bhandup West, PO : Bhandup West, Dist.-Mumbai, Maharashtra - 400078. M/s Rashmi Shipping Agency is registered at Mumbai and is having authorization to work at Mundra and Kanpur. I have done Graduatuion I am submitted my AADHAR Copy bearing no. 3779 9880 1933 as identity proof.

I am aware that my statement is being recorded in connection with DRI inquiry in connection with goods imported vide Bill of Entry No. 3366955 & 3366571 both dated 19.07.2025. (Container Nos. TCLU1042307 & YMLU5371754). I have requested your goodself to record my statement in computer in English language for the sake of convenience.

I have to submit that I have not brought the documents as asked vide summons dated 06.10.2025. I will provide the same by 14.10.2025 on e-mail.

On being asked about M/s Taj Traders, I have to state that the importer came in contact with me through one forwarder firm M/s Siya Logistics, Mumbai which is a forwarder firm. Mr. Akhil Joshi (Mb No. 97734446265) of M/s Siya Logistics contacted me for clearance of Walnut Kernel of M/s Taj Traders. He provided me all KYC details. I have verified the KYC telephonically with Mr. Tarandeep Singh, Authorised Representative of M/s Taj Traders, Amritsar.

On being asked about getting documents related to the imports at Nhava Sheva by importer M/s Taj Traders, I have to state that we received copies of import documents on e-mail through Mr. Akhil and Mr. Akhil receive documents through M/s Taj Traders. I do not remember whether we had received original documents for the consignment or not. No documents are received by Mr. Akhil or me by the supplier directly. I will check the documents and submit the same by 14.10.2025.

On being asked about loading of containers at Jebel Ali, I have no idea that goods loaded in containers were originally loaded at Jebel Ali or Bandar Abbas. On being shown tracking report of containers at Jebel Ali port, I have put my dated signature on tracking report of container no. YMLU5371754 and TCLU1042307. On going the tracking details, I agree that containers have been originated and loaded from Jebel Ali.

On being asked about the PPQ clearance, I have to submit that I will have to check with PPQ authorities as I cannot confirm now of clearance of PPQ in the given import case. On being shown two sets of documents pertaining to the aforesaid consignments which contains set of two Phytosanitary Certificates (Copies), one set of Phytosanitary document bearing Sr. no. 513682 and also contains signs of fingers. In

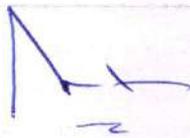
*Mt*  
09/10/2025

one copy, that has been produced by myself on e-mail dated 28.07.2025, the Net Weight mentioned is 21000 Kgs and Gross Weight is 22050 Kgs. The another set which is produced by Customs Broker during examination, the Net Weight is 22050 kgs and Gross Weight is 28350 Kgs. Both the sets contain signs of finger and it appears that Phytosanitary Certificate has been edited. Similarly, the net weight and gross weight mentioned in another set bearing sr. no. 513683 has been found different like above and it appears that same has also been edited. I am putting my dated signature on all the sets of Phytosanitary Documents. On being asked about the difference in weight mentioned on Phytosanitary Certificates, I have to state that I received only the documents which have been uploaded in e-sanchit wherein, the Net Weight mentioned is 22050 kgs and Gross Weight is 28350 Kgs.

On being shown Bills of Entry bearing No. 3366571 dated 19.07.2025 for Phytosanitary document bearing Sr. no. 513682 (Invoice No. 38) wherein Net weight is 21000 Kgs and Gross weight is 22050 kgs, I have to state that Net Weight and Gross weight of Phytosanitary Certificates is not matching with the details mentioned in Bill of Entry. Accordingly, the details are also not matching in BE No. 3366955 dated 19.07.2025 for Phytosanitary document bearing Sr. no. 513683 (Invoice No. 37). On being asked about weight difference, I have to state that I cannot confirm the genuineness of Phytosanitary certificates. I will ask the importer about variation in certificates.

I kindly request that at least 5 days time may please be given to me so as I can submit copies of all original documents including copy of Original Phytosanitary certificate.

The aforementioned statement of mine has been tendered by me voluntarily without any fear, threat, greed or coercion. The statement has been typed by Shri Ajit Kumar Singh, SIO, DRI, Gandhidham Regional Unit on my request as per my say and version. I have read the statement and found the same as stated by me. This statement is correct as per my knowledge and belief. I put my dated signature on each page of this statement evidencing the correctness of facts of the statement.

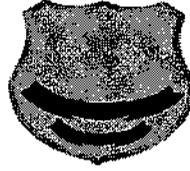


(Amit K. Rai)

09/10/2025.

Before me  
Ajit Kumar Singh  
09/10/2025

अजीत कुमार सिंह/Ajit Kumar Singh  
Senior intelligence officer  
Directorate of Revenue intelligence  
Gandhidham Regional Unit



राजस्व आसूचना निदेशालय

**DIRECTORATE OF REVENUE INTELLIGENCE**

गंधीधाम क्षेत्रिय इकाई, प्लॉट नं. ५ और ६, वार्ड नं. ५ A, विनायक हॉस्पिटल के पास, आदिपुर-३७०२०५, कच्छ,  
GANDHIDHAM REGIONAL UNIT, PLOT No. 5&6, WARD-5A, NEAR VINAYAK HOSPITAL, ADIPUR-370205 (KUTCH)

फोन :02836-234948, 225298 & 227891

फैक्स :02836-239081

ईमेल : driganru@nic.in

**F. No. DRI/AZU/GRU/INT-13/TAJ/2025**

**Dated: 12.12.2025**

**DIN- 202512DDZ10000712568**

**SEIZURE MEMORANDUM**

Intelligence gathered by the Directorate of Revenue Intelligence suggested that import consignment imported vide Bill of Entry No. 3366571 and Bill of Entry No. 3366955 both dated 19.07.2025 filed by Custom Broker M/s Rashmi Shipping Agency on behalf of importer M/s Taj Traders (IEC: 1210003325), located at 414/8, Satto Wala Bazar, Opp. Om Chopra Transport Chowk, Chur Beri, Amritsar-143001 and examined under Panchnama dated 24.07.2025 drawn at J M Baxi Ports & Logistics Pvt. Ltd (ULA) CFS, are found to be mis-declared in relation to their country of origin.

2. Based on the investigation conducted by the DRI, it is evident that the goods, namely Walnuts Kernel, have been falsely declared as originating from Afghanistan and loaded from Bandar Abbas Port, Iran, with the intent to evade payment of Customs Duties and to fraudulently avail the benefit under SAFTA.

3. Therefore, the goods examined under Panchnama dated 24.07.2025 are hereby placed under seizure under Section 110(1) of the Customs Act, 1962 with a reasonable belief that the said goods are liable for confiscation under the provisions of the Customs Act, 1962.

4. The Manager (In-charge), JM Baxi Ports & Logistics Pvt Ltd (ULA) CFS, Raigad, Navi Mumbai, the Custom Broker M/s Rashmi Shipping Agency and the importer M/s Taj Traders are directed not to part away or deal with in any manner, with the said goods covered under Bills of Entry No. 3366571 and Bill of Entry No. 3366955 both dated 19.07.2025, examined under Panchnama dated 24.07.2025 without the prior written permission of the competent authority and to keep the seized goods in safe custody and to produce the said goods, as and when needed by the DRI.



*gp*  
12/12/2025  
(Parveen)

Intelligence Officer  
DRI, Regional Unit, Gandhidham

To:

- (i) The Manager (In-charge), JM Baxi Ports & Logistics Pvt Ltd (ULA) CFS, Raigad, Navi Mumbai.
- (ii) M/s Taj Traders (IEC: 1210003325), located at 414/8, Satto Wala Bazar, Opp. Om Chopra Transport Chowk, Chur Beri, Amritsar-14300.
- (iii) M/s Rashmi Shipping Agency (Customs Broker), Mumbai.

Copy to:-

The Assistant/Deputy Commissioner, SIIB (Import), Nhava Sheva Port, Mumbai



Container Enquiry

Container Number: TCLU1042307  
 Port Name: JABEI ALI  
 Container Length: 40  
 ISO Code: 45R1  
 Heavy Duty Flag: N

Status: EXP RESHIP-TO VESSEL  
 Terminal: T1  
 Weight (in Tonnage): 21.7  
 ISO Type: HRF

Vessel Name  
 Voyage Number  
 Designation  
 Discharge/Loaded Date  
 Document Processed

Discharge: REYFA  
 REYFA  
 HF7058  
 FOL  
 03-JUN-25 00:32  
 YES

Loaded  
 SAFER POWER  
 2529E  
 EXP  
 14-JUL-25 11:00  
 YES

Container Moves Details  
 Line  
 DFDL  
 BGSL  
 DFDL  
 DFDL

Move  
 FROM TOWN  
 FROM TOWN  
 TO TOWN  
 TO TOWN  
 LANDED FROM VESSEL  
 TO TOWN

Category  
 STORAGE  
 EXPORT  
 IMPORT  
 STORAGE

Status  
 EMPTY  
 FULL  
 FULL  
 FULL  
 EMPTY

Date  
 06-JUN-25 11:39  
 05-JUL-25 09:12  
 04-JUN-25 10:30  
 03-JUN-25 00:32  
 03-JUL-25 20:19

From Location  
 1312804  
 1312804  
 1312804  
 1312804  
 1312804

Vehicle  
 E70932  
 G11625  
 E70932  
 938539  
 G31625

Header  
 00044  
 02004  
 00644  
 02004  
 02004



## **GENERAL TERMS AND CONDITIONS FOR ONE-WAY EQUIPMENT LEASE**

**DATED – 04.05.2025**

### **1. PREAMBLE**

These General Terms and Conditions for One-Way Equipment Lease ("Terms and Conditions") govern the relationship between the Lessor and Lessee in connection with the lease of shipping Equipment's for one-way use. The terms below govern the process and responsibilities around the transaction between the parties and by entering into a One-way Equipment lease agreement, the parties agree to the following terms:

### **2. DEFINITIONS**

"Lessor" The party providing the Equipment for lease.

"Lessee" The party leasing the Equipment for the purpose of transporting goods.

"Equipment" Any shipping Equipment provided by the Lessor for the transportation of Goods, identified by a unique serial number, including but not limited to container/s either 20' or 40' or reefer, tank/s, flexi-tank/s, storage unit/s, flat rack/s etc.

"Lease Agreement" means the specific financial and conditions details related to the lease of Equipment agreed between the Lessor and the Lessee in writing in emails or otherwise. These Terms are mutually agreed by the Lessor and the Lessee for each individual transaction between them.

"DRV" means depreciated residual value. It is determined by calculating the reduction in the newbuild price of the Equipment over time, based on the agreed yearly depreciation rate and minimum replacement value.

"Goods" Items transported by the Lessee using the Equipment.

"Lease Period" The period of the particular voyage during which the Lessee leases the Equipment, starting from the pick-up by the Lessee and ending when the Equipment is dropped off at the destination as specified in these Terms and Conditions.

"Constructive Total Loss" describes a situation where the cost of repairing a damaged Equipment exceeds its market value.

### 3. SCOPE OF LEASE

- 3.1 The Lessor grants the Lessee the right to use the Equipment solely for the transportation of Goods from a designated pick-up location to the agreed delivery destination. This grant shall only be valid for the transportation of Goods for the one leg of the journey as per the agreed Terms and Conditions
- 3.2 Non-Transferable: The Lessee may not sublease, sell, assign, or transfer any rights in the Equipment to a third party without the Lessor's written consent.
- 3.3 Ownership: It is agreed that the ownership of the leased Equipment shall always rest with the Lessor and at no point shall it be transferred to the Lessee or any third party unless agreed upon in writing between the parties.

### 4. PICK-UP AND DELIVERY OF EQUIPMENT

- 4.1 Pickup: The Lessor shall make the Equipment available to the Lessee at a mutually agreed-upon location. The Lessee is responsible for inspecting the Equipment upon pick-up and shall notifying the Lessor of any damage or defects immediately. Failure to do so constitutes acceptance of the Equipment in good condition.
- 4.2 Equipment is leased to Lessee on "AS IS" basis. The Lessor warrants only that the Equipment corresponds with the description thereof set forth in the Lease, and, otherwise, the Lessor makes no warranties or representations of any kind whatsoever, either express or implied, relating to the equipment, including without limitation, the condition of any equipment, its merchantability or its fitness for any particular purpose, any warranty against infringement, any warranty that equipment is water tight or as to title or otherwise.
- 4.3 Delivery: Upon completion of the transport, the Lessee shall return the Equipment to a location specified by the Lessor in the same condition as it was received, subject to normal wear and tear. If the Equipment is not returned within the agreed time frame, the Lessee may be charged additional fees.

### 5. CONDITION OF THE EQUIPMENT ON DELIVERY

- 5.1 Lessee acknowledges and agrees to keep all Equipment in good condition and repair (normal wear and tear excluded) and shall not make any alterations, improvements or additions to Equipment without Lessor's prior written consent. Lessee shall be responsible for any repair costs (including water filtration) associated with repairs needed other than those resulting from normal wear and tear.

5.2 Unless otherwise noted in the Agreed Lease Agreement, Lessor reserves the right to charge \$100 cleaning fee per each piece of the Equipment. This fee is refundable in case the Equipment is returned in a clean condition equal to or better than when it was originally shipped, at the discretion and satisfaction of the Lessor.

5.3 Repair fees for damages, excluding normal Wear and Tear, and costs for cleaning beyond the minimum cleaning charge specified in Clause 5.3 shall be paid by the Lessee.

## 6. PICK-UP PROCEDURES

6.1 The Lessee shall, in order to ensure an orderly pick-up process:

- (i) notify the Lessor's depot at least 24 (twenty-four) hours prior to pick up to verify availability of the Equipment and ability to retrieve. Failure to contact the Lessor and the depot at least 24 (twenty-four) hours prior to pick up shall result in a waiver of claims for damages against the Lessor or its affiliates or agents relating to the unavailability of Equipment.
- (ii) pick up The Equipment 24-96 (twenty-four to ninety-six) hours after the notice and during the opening hours of the depot. Failure to pick up The Equipment 24-96 (twenty-four to ninety-six) hours after the notified pickup time shall result in a waiver of claims for damages against the Lessor or its affiliates or agents relating to the unavailability of Equipment.
- (iii) Lessee should pick up the equipment within the agree free period, if the lessee fails to pick the equipment as per mentioned in point 6.1 (iii), Lessor will charge storage \$2.5 each day to the lessee until pick up of the Equipment.

6.2 In case reefer Equipment is picked-up, pre-trip inspections of reefer Equipment shall be conducted by a surveyor appointed by the Lessee.

6.3 The Lessee shall within 24 (twenty-four) hours after a pick-up of the Equipment provide a gate-out report to the Lessor for each piece of Equipment stating location, depot or terminal, Equipment number and type, date and time of gate-out move, pick-up references, Equipment drop-off destination and estimate time of drop-off and any other information required by local authorities.

## 7. DELIVERY/DROP OFF PROCEDURE

7.1 The Lessee may deliver the Equipment to any of the Lessor's depots in the destination, as per the written instructions of the Lessor.

7.2 The Lessor shall:

- (i) nominate the depot or terminal in the location where the Lessee shall deliver the Equipment after the transportation.

(ii) provide the Lessee with respective drop-off references after it has been requested by the Lessee. The Lessor is required to provide a drop-off reference at the latest 72 (Seventy-Two) hours after it has been requested by the Lessee. The drop-off reference shall detail the Equipment Type, Equipment Quantity, Depot Name, Depot Address, Local Contact Phone Number, and Local Contact Email Address.

7.3 The Lessee shall, in order to ensure an orderly delivery process:

(i) notify the Lessor's depot and the Lessor at least twenty-four (24) hours prior to delivery. Failure to contact the Lessor and the Lessor's depot at least twenty-four (24) hours prior to delivery shall result in the Lessee being liable to pay damages to the Lessor for delay in delivery and shall also cause the Lessee to indemnify the Lessor and/or their affiliates and/or their agents, for all claims for damage, loss, write-off etc. in relation to the Equipment and for the Lessee's inability to complete delivery of the Equipment to the Lessor, in a time bound and reasonable manner;

(ii) deliver the Equipment 24-96 (twenty-four to ninety-six) hours after the notice and within eventually provided delivery timeframes. Failure to deliver The Equipment within 24-96 (twenty-four to ninety-six) hours after the notified delivery time shall result in a waiver of any claims for damages against the Lessor or its affiliates or agents relating to the inability to deliver The Equipment.

## 8. COSTS AND CHARGES

Any transport cost or charges for transport from the Lessor's pick-up depot to the delivery/drop-off depot shall be in the Lessee's account.

## 9. PAYMENT TERMS

9.1 In consideration for usage of The Equipment, The Lessee shall pay rent as specifically agreed between the parties from the pick-up date less any free days as defined in the agreed quotation/any other communication in advance or before picking up of the equipment. The Lessee's obligations to pay rent for a piece of Equipment will cease on the day after delivery into any of the Lessor's designated depots.

9.2 The lessee should settle the rent for a piece of equipment monthly after the agreed free days.

9.3 The Lessee shall pay all taxes, dues and charges levied on or against the Equipment arising out of or in connection with the use of the Equipment.

## 10. USE AND MAINTENANCE OF EQUIPMENT

10.1 The Lessee agrees to use the Equipment exclusively for the lawful transport of the Goods. The Lessee shall not use the Equipment for the storage or transportation of illegal, hazardous, or prohibited materials.

10.2 Lessee is responsible for properly loading and unloading the Goods to prevent damage to the Equipment. The Lessee shall ensure that all loads are balanced and comply with any applicable weight and safety regulations.

10.3 The Lessee must maintain the Equipment in good condition throughout the Lease Period and shall not modify or alter the Equipment in any way. The Lessee is liable for any damage, other than normal wear and tear, that occurs while the Equipment is in their possession.

## 11. INSURANCE

11.1 The Lessee is responsible for obtaining and maintaining insurance coverage for both the Equipment and the Goods transported therein during the Lease Period. The Lessor must be named as an additional insured party under any such insurance policies. The Lessee shall comply with the request from the Lessor to produce the documents relating to such insurance maximum within 24 hours of such request.

11.2 Should the Lessee fail to procure or maintain any of the required insurances, or by act or omission vitiate or invalidate any of such insurances, the Lessee shall indemnify the Lessor to the extent they suffer or incurs loss, damage, liability or expense as a consequence of such failure, act or omission

## 12. EVENTS OF DEFAULT

12.1 Each of the following shall constitute an "Event of Default":

- i. default by Lessee in making required payment(s) hereunder and the continuance of such default for ten (10) consecutive days.
- ii. any default or breach by Lessee
- iii. default by Lessee in the performance of any obligation, covenant or liability contained in the Lease or any other agreement or document with Lessor and the continuance of such default for ten (10) days after written notice, thereof by Lessor to Lessee.
- iv. loss, theft, damage, destruction or the attempted sale or encumbrance by Lessee of any of the Equipment, or any levy, seizure or attachment thereof or thereon; or
- v. Lessee's dissolution, termination of existence, discontinuance of business, insolvency, or business failure; or the appointment of a receiver of any part of, the assignment for the benefit of creditors by, or the commencement of any proceedings under any bankruptcy, reorganization or arrangement laws by or against, Lessee. Lessee acknowledges that any Event of Default will substantially impair the lease value hereof.

12.2 Upon Lessee's default,

- i. Lessor has the right to invoke the Security Deposit and to accelerate all payments due hereunder.
- ii. terminate the Lease as to any or all items of the Equipment.

- iii. take possession of the Equipment wherever found, and for this purpose enter upon any premises of Lessee and remove the Equipment, without any liability for suit, action or other proceedings by Lessee.
- iv. direct Lessee at its expense to promptly prepare the Equipment for pickup by Lessor;
- v. take such action that is permitted under law. Lessee waives any and all rights or claims of sovereign immunity and any property remaining in such Equipment upon its return will be deemed abandoned by Lessee.

## 13. TERMINATION

13.1 Both the parties shall be entitled to terminate each specific Equipment leasing transaction in the event of an order being made or resolution passed for the winding up, dissolution, liquidation or bankruptcy of the other party (otherwise than for the purpose of reconstruction or amalgamation) or if a receiver is appointed, or if the other party suspends payment, ceases to carry on business or makes any special arrangement with their creditors.

13.2 If the Lessor terminates a specific Equipment leasing transaction, the Lessor shall have the right to take immediate possession of all Equipment supplied to the Lessee under this Agreement.

13.3 Should the Lessor obtain the right to immediate possession of any empty Equipment covered by this Agreement, then the Lessee must notify the Lessor of the exact location of all Equipment leased to the Lessor under this Agreement and promptly deliver all such empty Equipment to the nearest Lessor's depot unless otherwise agreed.

## 14. LIEN

14.1 The Lessor shall have a lien on all Goods and any other property stored or transported in the Equipment for any unpaid lease fees, charges, or other sums owed by the Lessee under the Agreement. This lien shall remain in effect until all outstanding payments and obligations are fully satisfied.

14.2 In the event the Lessee fails to pay any amounts due under this Agreement within the agreed payment period, the Lessor may enforce the lien by withholding the Goods or property, refusing to release the Container, or selling the Goods to recover the amounts owed. The Lessor shall provide

written notice to the Lessee prior to taking any enforcement action, allowing 3 days for the Lessee to settle the outstanding debt.

14.3 If the lien is enforced and the Lessee does not settle the debt within the notice period, the Lessor may, at its discretion, sell the Goods or property contained in the Equipment. The proceeds

from such a sale will first be applied to the outstanding lease fees, charges, and any costs associated with the sale, including legal and administrative expenses. Any remaining proceeds, if applicable, will be returned to the Lessee. The Lessor will not be liable for any loss or damage incurred by the Lessee as a result of the enforcement of this lien.

## 15. ACTUAL LOSS, CONSTRUCTIVE TOTAL LOSS AND NON-RETURN OF EQUIPMENT

15.1 The Lessee shall be liable to the Lessor for the actual or constructive total loss of any Equipment rented by the Lessor until the Equipment is handed over as provided in these Terms and Conditions.

15.2 The Lessee shall immediately notify the Lessor in writing of the loss of any Equipment.

15.3 If pieces of Equipment are not returned to a depot or terminal specified by the Lessor within the time specified and agreed by the parties for the particular voyage for which the Equipment was leased the Lessor may claim payment of the DRV of The Equipment from the Lessee.

## 16. FORCE MAJEURE

Neither party shall be liable for delays or failure to perform its obligations under these Terms and Conditions due to circumstances beyond its reasonable control, including but not limited to natural disasters, war, strikes, governmental actions, or other unforeseen events. In such cases, performance may be suspended for the duration of the force majeure event provided due notice of such an event is provided to the other party.

## 17. LIABILITY AND INDEMNITY

17.1 The Lessee shall defend, indemnify and hold the other party harmless for any and all claims, losses, expenses, costs or damages (including without limitation all reasonable expenses in defending any claim or suit or enforcing this indemnity, such as court costs, attorney's fees, and other expenses) arising or alleged to arise directly or indirectly or incidentally out of any failure of the Lessee to comply with its obligations under this Agreement;

17.2 The Lessee shall indemnify the Lessor for any claim which is legally confirmed without any disputes from either party, whether private or governmental, for injury or death to persons (including employees of the Lessor) and for loss of or damage to property, cargo and/or vessels and/or means of transport, arising out of or incident to the possession, leasing, operation, control or use of the Equipment by the Lessee.

## 18. GOVERNING LAW AND DISPUTE RESOLUTION

18.1 Except as specifically provided elsewhere herein, UAE Law shall apply to the Terms and Conditions of the agreement.

18.2 All claims and disputes arising between the parties in relation with the one-way lease agreement shall be brought before the Courts of Dubai (UAE) and no other Court shall have jurisdiction with regard to any such claim or action.

## 19. NOTICES

All notices, requests, demands, and other communications between the parties shall be made in writing and delivered to the addresses or via email to the email addresses agreed between the parties.

## 20. MISCELLANEOUS

- 20.1 Entire Agreement: These Terms and Conditions, together with the Email Communications, Quotations, and any other agreement between the parties if any, constitute the entire agreement between the Lessor and Lessee regarding the lease of the Equipment, superseding all prior agreements, negotiations, and communications.
- 20.2 Severability: If any provision of these Terms and Conditions is deemed invalid or unenforceable by a court of competent jurisdiction, such invalidity shall not affect the validity of the remaining provisions, which shall remain in full force and effect.
- 20.3 Waiver: No waiver of any term or condition herein shall be effective unless in writing and signed by the party against whom such waiver is asserted.

### **LESSEE: AAHIL SHIPPING LLC**

**Address:**

AAHIL SHIPPING & LOGISTICS (JEA)  
Al Wasl R364, off. 408,  
Near Emirates Post, Al Karama,  
Dubai - United Arab Emirates  
VAT TRN - 100516585500003

**Bank details:**

Account Name :- Aahil Shipping LLC  
Bank Name :- ADCB Islamic Banking  
Bank A/C No: - 12506995820001  
IBAN No: - AE520030012506995820001  
Email : [zahid.dxb@aahilshipping.com](mailto:zahid.dxb@aahilshipping.com)

**SIGNING AUTHORITY: ZAHID SHINGRE**

### **LESSOR: LANCIA SHIPPING L.L.C**

**Address:**

Office Suite No: 207 /Al AinCentre  
P.O.BOX :126315, Bur Dubai-Dubai -U.A.E.  
Website - [www.lanciashipping.com](http://www.lanciashipping.com)  
Email: [trading@lanciashipping.com](mailto:trading@lanciashipping.com)  
VAT TRN – 100498428000003

**Bank details:**

Account Name: - LANCIA SHIPPING LLC  
Bank A/C No: -13845678920002  
SWIFT Code: - ADCBAEAXXX  
IBAN No: - AE410030013845678920002  
Bank Address: -ABU DHABI COMMERCIAL BANK 261  
/ KHALED BIN WALEED STREET  
Email : [trading@lanciashipping.com](mailto:trading@lanciashipping.com)

**DIRECTOR – Ms. ANEESA C.K.**

## ANNEXURE – AGREED TERMS

AAHIL – LANCIA - CIAAAHJEAIND20250625	
Terms	
Pickup locations	JEBEL ALI
Dropoff locations	NHAVA SHEVA
Container	04 × 40 RF (Cargo worthy)
Free days	45 DAYS
Per diems	\$ 05 / PER DAY AFTER FREE DAYS
Pickup charge	\$250
Repair and cleaning included (DPP)	Damages occurred during offloading will be on user account at Drop off.
Discounted residual value (DRV)	<p>Deadline for the units to be return to the lessor’s depot is 90 days, after 90 days of completion will raise the Deprecation value USD 6500</p> <p>Newbuild price: \$ 6500 / 40 RF will be charged in case the unit is not returned by the user.</p> <p>Depreciation per year: 0 %, Minimum replacement: 100%, For any loss or total damage to the container USER, shall be responsible to pay.</p>
Additional Terms	<p>Stack change or hold charges will be on user account.</p> <p>Units should be handover at Mersin to our nominated Depot only.</p> <p>The container should be handed over at our Depot in Cargo worthy Condition.</p>

**LESSEE: AAHIL SHIPPING LLC**

**SIGNING AUTHORITY – ZAHID SHINGRE**



**LESSOR: LANCIA SHIPPING L.L.C**

**DIRECTOR – Ms. ANEESA C.K.**



## ANNEXURE

<u>SR.NO</u>	<u>CNTR</u>	<u>UNIT</u>	<u>PICK UP DATE</u>
<u>1</u>	<u>TCLU1142841</u>	4X40 RF	<u>27/05/2025</u>
<u>2</u>	<u>YMLU5372215</u>		<u>27/05/2025</u>
<u>3</u>	<u>YMLU5371754</u>		<u>03/06/2025</u>
<u>4</u>	<u>TCLU1042307</u>		<u>03/06/2025</u>



**Islamic Republic of Afghanistan**  
**Ministry of Agriculture, Irrigation and Livestock**  
**Plant Protection and Quarantine Department**  
 Phytosanitary Certificate

513682

Plant Protection of: .....AFGHANISTAN

To: Plant Protection Org (S): "INDIA"

No: .....

**Description of Consignment**

Original

1. Full name and address of exporter: ALMAS KHOSHAAHAL LTD T.L NO 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO 25: KANDAHAR AFGHANISTAN TEL 00937003078771		2. Full name and address of consignee: TAJ TRADERS 414/B SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT CHOWK CHUR BERI AMRITSAR, AMRISAR PUNJAB, 143001	
3. Number and description of package: 2100 CTNS WALNUTS KERNEL NW : 22050 KGS GW-28350 KGS		4. Distinguishing marks: WALNUTS KERNEL INVOICE NO 38	
5. Place of origin: AFGHANISTAN		6. Declared means of conveyance: VIA: NIMROZ BORDER TO BANDER ABBAS IN TRANSIT TO (FINAL DESTINATION INDIA)	
7. Declared port of entry: INDIA		8. Name of product and quantity declared: 21000 KGS	
9. Botanical name of plant : JUGLANS SPP			
This is to certify that the plant of plant products described above have been inspected according to appropriate procedures and are considered to be free from quarantine pests, and practically free from other injurious pests and that they are considered to conform with the current Phytosanitary regulation of the importing country.			
<b>Disinfection and, or disinfestations treatment</b>			
10. Treatment: FUMIGATION		11. Chemical active ingredient: METHYL BROMIDE	
12. Duration and temperature: 24 HOURS/21DEG		13. Concentration: 16GMS/M <sup>3</sup>	14. Date: 25/06/2025
15. Additional information:			
16. Additional declaration:		Date: 26/06/2025	
17. Place of issue: E-mail: khawajaak1984@gmail.com NIMROZ AFGHANISTAN		Name and signature of the authorized office Phone: 0093785347384	

No Financial liability with respect this certificate shall be attached to name of plant protection and quarantine department or to any of its officers or representatives

*[Handwritten signature]*  
13/7/25



**Islamic Republic of Afghanistan**  
**Ministry of Agriculture, Irrigation and Livestock**  
**Plant Protection and Quarantine Department**  
 Phytosanitary Certificate

513683

Plant Protection of: ....AFGHANISTAN

To: Plant Protection Org (S): "INDIA"

No: .....

**Description of Consignment**

**Original**

<b>1. Full name and address of exporter:</b> ALMAS KHOSHAAHAL LTD T.L NO 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO 25: KANDAHAR AFGHANISTAN TEL 00937003078771	<b>2. Full name and address of consignee:</b> TAJ TRADERS 414/8 SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT CHOWK CHUR BERI AMRITSAR, AMRISAR PUNJAB, 143001
<b>3. Number and description of package:</b> 2100 CTNS WALNUTS KERNEL NW : 22050 KGS GW-28350 KGS	<b>4. Distinguishing marks:</b> WALNUTS KERNEL INVOICE NO 37
<b>5. Place of origin:</b> AFGHANISTAN	<b>6. Declared means of conveyance:</b> VIA: NIMROZ BORDER TO BANDER ABBAS IN TRANSIT TO (FINAL DESTINATION INDIA)
<b>7. Declared port of entry:</b> INDIA	<b>8. Name of product and quantity declared:</b> 21000 KGS
<b>9. Botanical name of plant :</b> JUGLANS SPP	
<p>This is to certify that the plant or plant products described above have been inspected according to appropriate procedures and are considered to be free from quarantine pests, and practically free from other injurious pests and that they are considered to conform with the current Phytosanitary regulation of the importing country.</p>	
<p align="center"><b>Disinfection and, or disinfestations treatment</b></p>	
<b>10. Treatment:</b> FUMIGATION	<b>11. Chemical active ingredient:</b> METHYL BROMIDE
<b>12. Duration and temperature:</b> 24 HOURS/21DEG	<b>13. Concentration:</b> 16GMS/M <sup>3</sup> <b>14. Date:</b> 25/06/2025
<b>15. Additional information:</b>	
<b>16. Additional declaration:</b>	<b>Date:</b> 26/06/2025
<b>17. Place of issue</b> E-mail: khawaja.k1984@gmail.com NIMROZ AFGHANISTAN	<b>Name and signature of the authorized office</b> Phone: 0093785347384 <b>Stamp of organization</b>

No Financial liability with respect this certificate shall be attached to name of plant protection and quarantine department or to any of its officers or representatives

*[Handwritten Signature]*  
19/9/25



**Islamic Republic of Afghanistan**  
**Ministry of Agriculture, Irrigation and Livestock**  
**Plant Protection and Quarantine Department**  
 Phytosanitary Certificate

513682

Plant Protection of: .....AFGHANISTAN

To: Plant Protection Org (S): .....INDIA.....

No: .....

**Description of Consignment**

Original

1. Full name and address of exporter: ALMAS KHOSHAAHAL LTD T.L NO 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO 25: KANDAHAR AFGHANISTAN TEL 00937003078771		2. Full name and address of consignee: TAJ TRADERS 414/8 SATTO WALA BAZAR, OFF OM CHOPRA TRANSPORT CHOWK CHUR BERTI AMRITSAR, AMRITSAR PUNJAB, 143001	
3. Number and description of package: 2100 CTNS WALNUTS KERNEL NW : 21000 KGS GW-22050 KGS		4. Distinguishing marks: WALNUTS KERNEL INVOICE NO 38	
5. Place of origin: AFGHANISTAN		6. Declared means of conveyance: VIA: NIMROZ BORDER TO BANDER ABBAS IN TRANSIT TO (FINAL DESTINATION INDIA)	
7. Declared port of entry: INDIA		8. Name of product and quantity declared: 21000 KGS	
9. Botanical name of plant : JUGLANS SPP			
This is to certify that the plant of plant products described above have been inspected according to appropriate procedures and are considered to be free from quarantine pests, and practically free from other injurious pests and that they are considered to conform with the current Phytosanitary regulation of the importing country.			
Disinfection and, or disinfestations treatment			
10. Treatment: FUMIGATION		11. Chemical active ingredient: METHYL BROMIDE	
12. Duration and temperature: 24 HOURS/21DEG		13. Concentration: 16GMS/M <sup>3</sup>	14. Date: 25/06/2025
15. Additional information:			
16. Additional declaration:		Date: 26/06/2025	
17. Place of issue: E-mail: khawajaak1984@gmail.com NIMROZ AFGHANISTAN		Name and signature of the authorized office Stamp of organization Phone: 0093785347384	

No Financial liability with respect this certificate shall be attached to name of plant protection and quarantine department or to any of its officers or representatives

*Seena*  
*[Signature]*  
 13/9/25

*Seena*  
 09/10/2025



# Islamic Republic of Afghanistan

Ministry of Agriculture, Irrigation and Livestock

Plant Protection and Quarantine Department

Phytopsanitary Certificate

513683

Plant Protection of: ....AFGHANISTAN

To: Plant Protection Org (S): ..INDIA.....

No: .....

## Description of Consignment

Original

1. Full name and address of exporter: ALMAS KHOSHANAL LTD T.L NO 81233 SPIN BOLDAK SANI PASHTON MARKET SHOP NO 25: KANDAHAR AFGHANISTAN TEL 00937003078771	2. Full name and address of consignee: TAJ TRADERS 414/8 SATTO WALA BAZAR, OPP OM CHOPRA TRANSPORT CHOWK CHUR BERI AMRITSAR, AMRITSAR PUNJAB, 143001
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7. Declared port of entry: INDIA	8. Name of product and quantity declared: 21000 KGS
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Disinfection and, or disinfestations treatment	
10. Treatment: FUMIGATION	11. Chemical active ingredient: METHYL BROMIDE
12. Duration and temperature: 24 HOURS/21DEG	13. Concentration: 16GMS/M <sup>3</sup>
15. Additional information:	14. Date: 25/06/2025
16. Additional declaration:	Date: 26/06/2025
17. Place of issue E-mail: khawajana@1984.com NIMROZ AFGHANISTAN	Name and signature of the authorized office Phone: 0093785347384

No Financial liability with respect this certificate shall be attached to name of plant protection and quarantine department or to any of its officers or representatives

Seen  
18/10/2025

*[Signature]*  
18/9/25



राजस्व आसूचना निदेशालय  
DIRECTORATE OF REVENUE INTELLIGENCE  
Gandhidham Regional Unit

Plot No. 5 & 6, Ward-5A, Near Vinayak Hospital, Adipur, Kutch, Gujarat - 370205  
फोन : 02836-234948, 225298 & 227891 फेक्स : 02836-239081 ईमेल : driganru@nic.in

F. No. DRI/AZU/GRU/INT-13/Taj/2025  
**CBIC DIN: 202508DDZ10000444B34**

Date: 12.08.2025

To,  
M/s HAPAG-LLOYD INDIA PVT. LTD.  
501, 5TH FLOOR SATELLITE GAZEBO,  
MUMBAI - 400093

Gentleman,

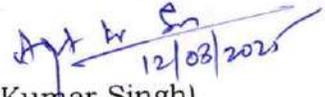
**Subject:- Requirements of Documents related to investigation being conducted by DRI - m/reg.**

This office is conducting an investigation related to imports made by M/s Taj Traders, having address '414/8, Satto Wala Bazar, Opp. Om Chopra Transport, Chowk Chur Beri, Amritsar, Punjab - 143001'.

2. In this regard, please refer to **Sea waybill HLCUDX3250719809** and provide following details:
- Copies of Bills of Lading No. AHLBNDNSA025097 and AHLBNDNSA025098 (for container Nos. **YMLU5371754 and TCLU1042307**) loaded on MV Safeen Power 2528E
  - Copies of any other Bills of Lading issued for YMLU5371754 and TCLU1042307 available with your office
  - Details of documents on the basis of which IGM was filed at Nhava Sheva for MV Safeen Power 2528E
  - Details of documents on the basis of which POL was shown as IRBND instead of AEJEA in the IGM filed at Nhava Sheva
  - Whether it was confirmed at Jebel Ali port that containers are on transit from IRBND or otherwise
  - Any other relevant details

3. You are requested to take the matter on Top Priority and provide the said details by **14.08.2025**. The said details have been called under the provisions of Section 108 of the Customs Act, 1962.

Yours sincerely,

  
(Ajit Kumar Singh)  
Sr. Intelligence Officer

**RE: Requirement of documents related to investigation being conducted by DRI**

< Durgesh.Pandey@hlag.com >

Fri, 22 Aug 2025 12:37:08 PM +0530

To "driganru@nic.in"<driganru@nic.in>,"driganru@nic.in"<driganru@nic.in>

Cc "Shiva, Kunal"<Kunal.Shiva@hlag.com>,"Vipin Sharma"<vipinsharma@lawcite.in>

Tags  Not in Contacts

Dear Sir,

Please find attached response from Hapag-Lloyd against letter dated 12/08/2025 for F.No. DRI/AZU/GRU/INT-13/TAJ/2025.

Regards,  
Durgesh

---

**From:** DRI Gandhidham Regional Unit <[driganru@nic.in](mailto:driganru@nic.in)>

**Sent:** 19 August 2025 12:57

**To:** Hapag-Lloyd Customer Service India <[india@service.hlag.com](mailto:india@service.hlag.com)>; Datta, Indranil <[Indranil.Datta@hlag.com](mailto:Indranil.Datta@hlag.com)>

**Cc:** Shukla, Bharat Kumar <[BharatKumar.Shukla@hlag.com](mailto:BharatKumar.Shukla@hlag.com)>

**Subject:** Fwd: Requirement of documents related to investigation being conducted by DRI

Some people who received this message don't often get email from [driganru@nic.in](mailto:driganru@nic.in). [Learn why this is important](#)

Gentleman,

Please refer trail mail. The details as mentioned in letter dated 12.08.2025 have not been received yet. It is requested to provide the details by 20.08.2025. Please take up the matter on top priority please.

Regards

Directorate of Revenue Intelligence  
Gandhidham Regional Unit.

---

==== Forwarded message =====

From: DRI Gandhidham Regional Unit <[driganru@nic.in](mailto:driganru@nic.in)>

To: "IndranilDatta" <[Indranil.Datta@hlag.com](mailto:Indranil.Datta@hlag.com)>, "India" <[India@service.hlag.com](mailto:India@service.hlag.com)>

Date: Wed, 13 Aug 2025 16:55:10 +0530

Subject: Requirement of documents related to investigation being conducted by DRI

==== Forwarded message =====

Gentleman,

Please find attached herewith a letter dated 12.08.2025 for necessary action at your end.

Regards

Directorate of Revenue Intelligence  
Gandhidham Regional Unit.

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Directorate of Revenue Intelligence  
Gandhidham Regional Unit.

IMPORTANT: The information transmitted by this email, including any attachments, is intended only for the person or entity to which it is addressed. This email may contain proprietary, business-confidential, and/or privileged material. If you are not the intended recipient of this message, be aware that any use, review, retransmission, distribution, reproduction, or any action taken in reliance upon this message, without a written consent of the sender, is strictly prohibited. If you received this by mistake, please notify the sender immediately and delete the material from all computers, ensuring there is no contents disclosure to anyone. *Information on [personal data processing](#)*

## 6 Attachment(s)

printout copy of excel sheet pr...  
523 Bytes

COPY OF ARRIVAL NOTICE ...  
120 KB

COPY OF Sea Waybill No. HL...  
1.1 MB

Customer email dated 17.07.2...  
510.5 KB

Letter Hapag.pdf  
245.2 KB

Authorization.pdf  
1008.9 KB

Corporate Identity No. U93090MH2006PTC164132

**CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF THE HAPAG-LLOYD INDIA PRIVATE LIMITED IN THEIR MEETING HELD ON 04 FEBRUARY 2025.**

**AUTHORISATION FOR OPERATIONAL RELATED ACTIVITIES WITH VARIOUS PORTS, CUSTOMS & GOVERNMENTS OFFICES.**

The Chairman explained to the Board, regarding requirements to authorize certain individuals to sign documents/ undertake obligations on behalf of the Company in connection with the handling of operational activities & related work with all ports, customs & government offices as a shipping agent.

**RESOLVED THAT**, the board of directors of the Company authorizes the following individuals to handle operational activities & related work with all ports, customs & government offices as shipping agent.

Sr. No	Name of Signatory	Designation
1)	Mr. Indranil Datta,	Director-Operations
2)	Mr. Subhash Rajkumar	General Manager Operations
3)	Mr. Hemasnt Yewale,	Manager Cargo Operations
4)	Mr. Kunal Shiva	Manager Cargo Operations

Hereinafter referred to as (the "**Authorized Signatories**")

1. To sign, declare, affirm, present and file all necessary documents, applications, forms, letters, petitions, affidavits required in relation with registration process & day to day operational activities.
2. To sign and submit the documents covering vessel, cargo, operational activities and documentation counter functions and undertake necessary obligations so as to discharge the Company's responsibility as a shipping agent, for day-to-day business and operations.
3. To provide any information or clarifications as required by the authorities.
4. To receive instructions for and on behalf of the Company, to complete documentation and any transactions including but not limited to the matter of payment of dues.
5. To sign & file applications, documentations required to seek refunds on behalf the Company from the business transactions with all ports & custom offices.



**Reg. Office.:**

**Hapag-Lloyd India Pvt. Ltd.**  
501, Satellite Gazebo, B Wing,  
5th Floor, Guru Hargovindji Marg,  
Andheri (E), Mumbai 400 093.  
**INDIA.**

Tel: +91 22 6781 2795

Fax: +91 22 6781 2801

[www.hapag-lloyd.com](http://www.hapag-lloyd.com)

**RESOLVED FURTHER THAT** any two of the Authorized Signatories be and are hereby authorized jointly to sign any documents in connection with handling of operational activities & related work with all ports, customs & government offices as a shipping agent of Hapag-Lloyd AG.

**For Hapag-Lloyd India Private Limited**



**Sanjay Kushwah**  
**Managing Director**  
**DIN: 10555807**

**Address: - G-111 Sarita Lokdarshan**  
CHS LTD, Military Road, Poonam  
Nagar Andheri East Mumbai  
Maharashtra - 400059



**Varsha Nair**  
**Director**  
**DIN: 09489620**

**Address: - 2101, Tiffany, Vasant Oasis,**  
Makwana road Marol, Andheri East, Mumbai  
Suburban-  
Maharashtra - 400059

Place: Mumbai  
Date: 6th February 2025





## Shipper:

**AAHIL SHIPPING LLC**  
**AL WASL R364, OFF. 408, NEAR**  
**EMIRATES POST, AL KARAMA,**  
**DUBAI - UNITED ARAB EMIRATES**  
**TEL : +971 4 266 1868**

Carrier's Reference:

**SEA WAYBILL**

Page:

**29419895****HLCUDX3250719809****1 / 2**

Please address inquiries to:

## Consignee:

**AAHIL SHIPPING & LOGISTICS PVT LTD**  
**(NSA)**  
**OFFICE NO-B706-708, SHREE NAND DHAM,**  
**PLOT NO.59, SECTOR 11 CBD BELAPUR**  
**,NAVI MUMBAI -400614**

**HAPAG-LLOYD INDIA PVT. LTD.**  
**501,5TH FLOOR SATELLITE GAZEBO,**  
**B-WING,GURU HARGOVINDJI MARG**  
**ANDHERI (EAST)**  
**MUMBAI 400093, INDIA**  
**TEL : +18 002001258**  
**MAIL: India@service.hlag.com**

Notify Address (Carrier not responsible for failure to notify):

**AAHIL SHIPPING & LOGISTICS PVT LTD**  
**(NSA)**  
**OFFICE NO-B706-708, SHREE NAND DHAM,**  
**PLOT NO.59, SECTOR 11 CBD BELAPUR**  
**,NAVI MUMBAI -400614**

Place of Delivery:

**NHAVA SHEVA**

Ocean Vessel:

**SAFEEN POWER**

Voyage No.:

**2528E**

Oncarrying Vessel:

Voyage No.:

Discharging Pier/Terminal:

**NHAVA SHEVA FREEPORT TERMINAL**

Port of Loading:

**JEBEL ALI**

Port of Discharge:

**NHAVA SHEVA**

Due to arrive at Terminal:

**20.JUL.2025**

Container Nos,Seal Nos;Marks and Nos

Number and Kind of Packages, Description of Goods

Gross Weight

Measurement

**SHIPPERS OWN CONTAINER - DO NOT RETURN TO HAPAG LLOYD:****YMLU 5371754****TCLU 1042307****YMLU 5371754****SEAL:****.****1 CONT. 40'X9'6" REEFER CONTAINER SLAC\*****1 PACKAGE****DRY FRUIT****25000,0****KGM****NASIR@AAHILSHIPPING.COM****INVENTORY@AAHILSHIPPING.COM****PAN : AARCA4980B AND****GST : 27AARCA4980B1ZI****HS-CODE : 08 02 31****TEMPERATURE TO BE SET AT +3,0 C****MOVEMENT : FCL/MERCHANT'S HAULAGE****UN PKGS : PK**Container detention tariff can be viewed on link - [Detention and Demurrage Calculator - Hapag-Lloyd](#)

Please do Online payment using ODeX for faster payment confirmation.

Login to ODeX <https://in.odexglobal.com/> for more details.

How to - Go to Invoices Tab, select your invoice(s) and click to "Pay" option for direct remittance to Hapag Lloyd through ODeX platform.

To track Import inland containers movement (Rail movement) kindly visit below mentioned LDB website and select option "Track Your Container", then start tracking your shipments either single container or multiple containers.

Direct link : <https://www.ldb.co.in/>

Place of Issue:

**MUMBAI**

Date of Issue:

**17.JUL.2025****\*\*\* Please visit [www.hapag-lloyd.com](http://www.hapag-lloyd.com) for schedule / cargo tracing \*\*\***

-----  
Cont/Seals/Marks Packages/Description of Goods Weight Measure  
TCLU 1042307 1 CONT. 40'X9'6" REEFER CONTAINER SLAC\*  
SEAL: 1 PACKAGE 25000,0  
DRY FRUIT KGM  
. HS-CODE : 08 02 31  
TEMPERATURE TO BE SET AT +3,0 C  
MOVEMENT : FCL/MERCHANT'S HAULAGE  
UN PKGS : PK

\*SLAC = Shipper's Load, Stow, Weight and Count

=====  
2 PACKAGE

**Shipper:**  
**AAHIL SHIPPING LLC**  
**AL WASL R364, OFF. 408, NEAR**  
**EMIRATES POST, AL KARAMA,**  
**DUBAI - UNITED ARAB EMIRATES**  
**TEL : +971 4 266 1868**  
**SALES1.DXB@AAHILSHIPPING.COM**



**Carrier's Reference:** 29419895 | **SWB-No.:** HLCUDX3250719809 | **Page:** 2 / 3

**Consignee:**  
**AAHIL SHIPPING & LOGISTICS PVT LTD**  
**(NSA)**  
**OFFICE NO-B706-708, SHREE NAND DHAM,**  
**PLOT NO.59, SECTOR 11 CBD BELAPUR**  
**,NAVI MUMBAI -400614**  
**IMPORTS@AAHILSHIPPING.COM+**

**Export References:**

---

**Forwarding Agent:**

**Notify Address (Carrier not responsible for failure to notify):**  
**AAHIL SHIPPING & LOGISTICS PVT LTD**  
**(NSA)**  
**OFFICE NO-B706-708, SHREE NAND DHAM,**  
**PLOT NO.59, SECTOR 11 CBD BELAPUR**  
**,NAVI MUMBAI -400614**  
**IMPORTS@AAHILSHIPPING.COM+**

**Consignee's Reference:**

---

**Place of Receipt:**

**Vessel(s):** SAFEEN POWER | **Voyage-No.:** 2528E

**Place of Delivery:**

**Port of Loading:**  
**JEBEL ALI**

**Port of Discharge:**  
**NHAVA SHEVA**

Container Nos., Seal Nos.; Marks and Nos.	Number and Kind of Packages, Description of Goods	Gross Weight:	Measurement:
YMLU 5371754 SEAL: .	1 CONT. 40'X9'6" REEFER CONTAINER SLAC* 1 PACKAGE DRY FRUIT	25000.00	KGM
NASIR@AAHILSHIPPING.COM INVENTORY@AAHILSHIPPING.COM PAN : AARCA4980B AND GST : 27AARCA4980B1ZI TEMPERATURE TO BE SET AT +3.0 C			
TCLU 1042307 SEAL: .	1 CONT. 40'X9'6" REEFER CONTAINER SLAC* 1 PACKAGE DRY FRUIT	25000.00	KGM
TEMPERATURE TO BE SET AT +3.0 C  *SLAC = Shipper's Load, Stow, Weight and Count			

Shipper's declared Value [see clause 7(2) and 7(3)]

Above Particulars as declared by Shipper. Without responsibility or warranty as to correctness by Carrier [see clause 11] **DRAFT**

Total No. of Containers received by the Carrier: <b>2</b>	Packages received by the Carrier:
Movement: <b>FCL/FCL</b>	Currency:

RECEIVED by the Carrier from the Shipper in apparent good order and condition (unless otherwise noted herein) the total number or quantity of Containers or other packages or units indicated in the box opposite entitled "Total No. of Containers/ Packages received by the Carrier" for Carriage subject to all the terms and conditions hereof (INCLUDING THE TERMS AND CONDITIONS ON THE REVERSE HEREOF AND THE TERMS AND CONDITIONS OF THE CARRIER'S APPLICABLE TARIFF) from the Place of Receipt or the Port of Loading, whichever is applicable, to the Port of Discharge or the Place of Delivery, whichever is applicable. In accepting this Sea Waybill the Merchant expressly accepts and agrees to all its terms and conditions whether printed, stamped or written, or otherwise incorporated, notwithstanding the non-signing of this Sea Waybill by the Merchant.

Charge	Rate	Basis	aWt/Vol/Val	P/C	Amount
Total Freight Prepaid			Total Freight Collect		Total Freight

**Place and date of issue:**  
**DUBAI JUL-15-2025**

**Freight payable at:**  
**ORIGIN**

**FOR ABOVE NAMED CARRIER**  
**HAPAG-LLOYD MIDDLE EAST SHIPPING**  
**LLC (AS AGENTS)**

Sea Waybill - Not Negotiable

Sea Waybill - Not Negotiable

Ballindamm 25 - D-20095 Hamburg VAT-ID-No.: DE813960018

MTD17312 (FE:...) Plain

Cont/Seals/Marks	Packages/Description of Goods	Weight	Measure
	=====	=====	
	2 PACKAGE	50000.00	KGM

SHIPPED ON BOARD, DATE : JUL-15-2025  
 PORT OF LOADING: JEBEL ALI  
 VESSEL NAME: SAFEEN POWER VOYAGE: 2528E

FREIGHT PREPAID

SLOT CHARTER BOOKING AND IS BOOKED AS A CU SHIPMENT.

THE RESPONSIBLE CONTAINER OPERATOR (COC) WILL BE RESPONSIBLE FOR THEIR OWN CUSTOMS FILING (NOT HL).

SHIPPER'S OWN CONTAINER.

The Merchant undertakes and warrants that, under no circumstances, shall the Goods and/or Containers listed in this Bill of Lading (i) originate from, be stuffed in, or be on-carried from the territory of the Russian Federation or the Republic of Belarus prior to loading at the port of loading, nor (ii) be destined for or on-carried to the territory of the Russian Federation or the Republic of Belarus following unloading at the port of discharge.

ALL CARGOES FOR LOCAL DELIVERY AT INBOM, INNSA, INBDA, INMUL, INMUR, INNAG, INPNQ, INRTC, INRED, INUMG.  
 MERCHANT HEREBY AGREES TO PAY ON DEMAND TO THE CARRIERS/AGENT AT DISCHARGE PORT, STAMP DUTY ON DELIVERY ORDERS AND ADMINISTRATIVE CHARGES THEREON ISSUED BY VESSELS AGENTS FOR CARGO STORED AND DELIVERED IN MAHARASHTRA, INDIA.

MERCHANT FURTHER AGREES TO FURNISH COPY OF CUSTOMS CLEARED BILL OF ENTRY TO THE VESSELS AGENTS ASCERTAINING VALUE OF CONSIGNMENT COVERED BY THE BILL OF LADING FOR PAYMENT OF STAMP DUTY.

**Pandey, Durgesh**

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**From:** palkar@united-groups.com  
**Sent:** 17 July 2025 20:13  
**To:** Hapag-Lloyd Customer Service India; Punjabi, Sohail; Kadam, Deepak; Shaik, Abdul Azeez; Pawar, Priyanka; Musalaiah, Dhamodaran; Khan, Junaid; Koli, Rakshak; John Sudhir, Jonathan; Sonkar, Rishabh  
**Cc:** nasir@aahilshipping.com; import@united-groups.com; imran@united-groups.com; unilog2000@gmail.com; operations@united-groups.com; paresh@united-groups.com; jaypalkar0914@gmail.com; masoom@united-groups.com; accounts@united-groups.com; info@navigo-india.co.in; cs@aahilshipping.co.in; info@navigo-india.co.in; info@navigo-india.co.in; Accounts@navigo-india.co.in  
**Subject:** CUSTOM EDI , IAL & Reefer Manifest HLCL Sh# 29419895 Doc# HLCUDX3250719809 FOR VESSEL M.V. SAFEEN POWER VOY-2528W VIA-R0936 A/C:- Navigo India Maritime Pvt. Ltd.....  
**Attachments:** AACCU6286B-NAVIGO.IGM; ITEM NO. 64 TO 65.pdf; NAVIGO INDIA\_IAL\_JNPCT3\_CSV.csv; NAVIGO INDIA\_Reefer Manifest.xls

Dear Sir,

Please find attached **CUSTOM EDI , IAL & Reefer Manifest** for Subject Vessel.

We have already Uploaded Edi File on ODEX.

**Slot:-HAPAG-LLOYD.**

Item No. **64 TO 65.**

A/C:- Navigo India Maritime Pvt. Ltd.....

Thanks & Regards,

\*Suhas Palkar,

United Logistics Services.

\*8976842338 / 9833697114.

Aahil Shipping & Logistics Pvt. Ltd.....

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**From:** CS - AAHIL SHIPPING <cs@aahilshipping.co.in>

**Sent:** Thursday, July 17, 2025 7:24 PM

**To:** Palkar <palkar@united-groups.com>; sur united imran (imran@united-groups.com) <imran@united-groups.com>; 'MARIYAM' <import@united-groups.com>; 'UNITED LOGISTICS' <unilog2000@gmail.com>

**Subject:** Fw: HLCL Sh# 29419895 Doc# HLCUDX3250719809

Pfa

Record	Label	Container N	Gross Weight	ISO	Freight Kind	Line	Category	POL	POD
HDRADV	UBS	2528W			V7A5686	I			
CTR	TCLU10423		26.55		4530 F	UBS	I	IRBND	INNSA
CTR	YMLU5371		26.55		4530 F	UBS	I	IRBND	INNSA

Departure	MOB	Vessel	Group	Destination	Nominated	Consignee	Reefer	Stat	Temp	TempUnit
T			ULAR4	ULA		A72	Y			3 C
T			ULAR4	ULA		A72	Y			3 C

IMO1 UN\_No1 IMO2 UN\_No2 IMO3 UN\_No3 OOG\_Top OOG\_Left OOG\_Right

OOG\_Front OOG\_Back Seal1 Seal2 Seal3  
MLS010166  
104767

**Annexure-R- List of Relied upon Documents**

**Investigation in respect of consignment imported by M/s Taj Traders (IEC: 1210003325)**

<b>RUD No.</b>	<b>Details of the RUD</b>	<b>No. of Pages</b>
<b>RUD NO. 1</b>	Bills of Entry No- 3366571 dated 19.07.2025 and 3366955 dated 19.07.2025	1-12
<b>RUD NO. 2</b>	Panchnama dated 24.07.2025 drawn at the CFS of J M Baxi Ports & Logistics Pvt. Ltd(ULA) CFS, Sector-8, Dronagiri, Opp. Bhendkhal Village, Tal-Uran, Dist- Raigad, Navi Mumbai-400707	1-31
<b>RUD NO. 3</b>	Shri Tarandeep Singh, authorised signatory of the M/s Taj Traders was recorded under Section 108 of the Customs Act, 1962, on 31.07.2025	1-3
<b>RUD NO. 4</b>	Statement of Shri Salim Shaikh, Managing Director of M/s Aahil Shipping & Logistics Pvt Ltd was recorded under Section 108 of the Customs Act, 1962 on 06.08.2025	1-2
<b>RUD NO. 5</b>	Statement of Shri Tarandeep Singh, Authorized Signatory of M/s Taj Traders, was recorded under Section 108 of the Customs Act, 1962, on 13.09.2025	1-2
<b>RUD NO. 6</b>	Statement of Shri Amit Krishna Bhagwan Rai, G-card Holder, of M/s Rashmi Shipping Agency (Customs Broker) was recorded under Section 108 of the Customs Act, 1962, on 09.10.2025	1-2
<b>RUD NO. 7</b>	Seizure Memo dated 12.12.2025	1-1
<b>RUD NO. 8</b>	Container movement details of Container No. YMLU5371754 were verified through the DP World UAE website ( <a href="https://www.logistics.dpworld.com/container-tracking">https://www.logistics.dpworld.com/container-tracking</a> ).	1-1
<b>RUD NO. 9</b>	Container movement details of Container No. TCLU1042307 were verified through the DP World UAE website ( <a href="https://www.logistics.dpworld.com/container-tracking">https://www.logistics.dpworld.com/container-tracking</a> ).	1-1
<b>RUD NO. 10</b>	The One-Way Equipment Lease Agreement of M/s Lancia Shipping LLC undertaken with M/s Aahil Shipping LLC	1-10
<b>RUD NO. 11</b>	Two different sets of Phytosanitary Certificates	1-4
<b>RUD NO. 12</b>	Letter F.No. DRI/AZU/GRU/INT-13/Taj/2025 dated 12.08.2025	1-1

<b>RUD NO. 13</b>	M/s Hapag-Lloyd submitted reply vide email dated 22.08.2025	1-13
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**Annexure-R- List of Relied upon Documents**

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