

**Disciplinary Proceedings against the Customs Broker M/s P.N. Shipping Agency (AAAFP1181BCH001) in respect of undeclared goods attempted to be exported by filing 02 Shipping Bills Nos. 4617124 and 4617956, both dated 05.10.2024 on behalf of exporter M/s Afrinext Overseas (IEC-3417501504)-reg.**

< cbsec.nch@gov.in >

**Central Intelligence Unit, Jawaharlal Nehru Custom House**

< supdtadmnciujnch@gov.in >

Fri, 10 Apr 2026 6:47:10 PM +0530

To "Customs Broker Section"<cbsec.nch@gov.in>

Sir/Madam,

Please find attached a letter dated 10.04.2026 along with the Investigation Report and its RUDs for the above-mentioned subject.

In this regard, it is requested to do the needful at your end.

Thanks and regards,  
Central Intelligence Unit,  
JNCH, Nhava Sheva

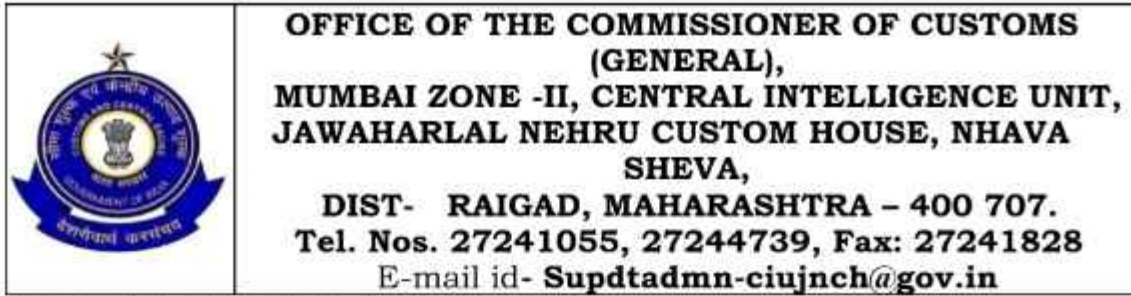
[afrinext ruds.pdf](#)

### 3 Attachment(s)

letter.pdf  
333.6 KB

ir.pdf  
9.2 MB

afrinext ruds.pdf  
55.1 MB



**F. No. GEN/INV/OTH/481/2024-CIU**

**10-04-2026**

To,  
The Deputy/Asst. Commissioner of Customs,  
CBS Section, New Custom House,  
Ballard Estate, Mumbai-400001

**Sub: Disciplinary Proceedings against the Customs Broker M/s P. N. Shipping Agency (AAAFP1181BCH001) in respect of undeclared goods attempted to be exported by filing 02 Shipping Bills Nos. 4617124 and 4617956, both dated 05.10.2024 on behalf of exporter M/s Afrinext Overseas (IEC-3417501504)-reg.**

This is in reference to the above-mentioned subject. Please find enclosed IR (Investigation Report) along-with its RUDs (Relied Upon Documents), approved by the Commissioner of Customs (General), JNCH, regarding mis-declaration/concealment of undeclared goods attempted to be exported vide 02 Shipping Bills Nos. 4617124 and 4617956, both dated 05.10.2024, filed by Customs Broker M/s P. N. Shipping Agency (AAAFP1181BCH001) on behalf of Exporter M/s Afrinext Overseas (IEC-3417501504).

In the above-mentioned IR, The Customs Broker M/s P. N. Shipping Agency has been found liable for penalties under Sections 114(i) and/or 114(iii) and 114AA of the Customs Act, 1962. M/s P. N. Shipping Agency has also been found liable for penalty under Regulation 18 of the CBLR, 2018, as it was found to be non-compliant with the norms stipulated under Regulations 10(d) and 10(e) of the Customs Broker Licensing Regulations (CBLR), 2018.

The IR being forwarded for further necessary action at your end please.


Digitally signed by  
Kopal Tandon  
Date: 10-04-2026  
15:36:14

**KOPAL TANDON)**

Joint Commissioner of Customs (in-situ),  
CIU, JNCH, Nhava Sheva

Encl: As above.



	<p>OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL), MUMBAI ZONE -II, CENTRAL INTELLIGENCE UNIT, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, DIST- RAIGAD, MAHARASHTRA – 400 707. Tel. Nos. 27241055, 27244739, Fax: 27241828 E-mail id- Supdtadm-n-ciujnch@gov.in</p>
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**F. No.: GEN/INV/OTH/481/2024-CIU**

24-03-2026

**INVESTIGATION REPORT**

**Subject: Misdeclaration/Concealment of undeclared goods, which were attempted to be exported by the exporter, M/s Afrinext Overseas Pvt Ltd (IEC no.-3417501504) by filing 02 Shipping Bills 4617124 dated 05.10.2024 and 4617956 dated 05.10.2024 through their Customs Broker M/s P. N. Shipping Agency (AAAFP1181BCH001) from INNSA1 i.e., Nhava Sheva Sea Port, Mumbai.**

**BRIEF OF THE CASE**

On the basis of intelligence, the goods attempted to be exported vide 02 Shipping Bills **4617124** and **4617956** both dated **05.10.2024** filed by Customs Broker, **M/s P. N. Shipping Agency (C.B. code: AAFP1181BCH001)** (hereinafter referred as to as **'The CB'**) from INNSA1 i.e., Nhava Sheva Sea Port, Mumbai on behalf of the exporter, **M/s Afrinext Overseas Pvt Ltd (IEC no.-3417501504)** (hereinafter referred to as **'The Exporter'**), it was observed that the commodity being exported were Medicines and promotional items falling under Chapters **3004, 3304, 3919, 4901, 3305, 3401, 3005 and 3926** destined to the Country "Angola" with the possibility of mis-declaration in terms of quantity, mis-classification of the goods. The goods covered in Shipping Bill No. **4617124** dated **05.10.2024** were stuffed in Container No. **TLLU6847426** whereas the goods covered under Shipping Bill No. **4617956** dated **05.10.2024** were stuffed in Container No. **MRKU4140154**. Therefore, the said two containers were put on hold vide Hold No. 09/2024-25 dated 10.10.2024 (**RUD-1**) by CIU.

**Details of declared goods under the Shipping Bills No. 4617956 (RUD-2) and 4617124 (RUD-3) both dated 05.10.2024 is as follows: -**

<b>1. Shipping Bill No. &amp; Date.</b>	<b>4617956 dated 05.10.2024</b>
<b>Exporter Name and Address.</b>	M/s. Afrinext Overseas Pvt Ltd (IEC no.- 3417501504). Address: - Office No. 1006, Neptune Edge, B/h Neptune Trinity, Dr Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujarat - 390007
<b>Customs Broker Name and Address.</b>	M/s. P. N. Shipping Agency (CB Code: - AAAFP1181B). Address: - Unit No. 114, 1st Floor, Sahar Cargo Estate, Near J.B. Nagar Circle, Andheri East, Mumbai-400099
<b>Description of Goods</b>	Medicines, Almond oil, Baby oil, Hair Wax Gel etc.
<b>CTH</b>	30049099 etc.
<b>Quantity</b>	1683 CTN / Gross Weight - 20,200.000 kgs, Net Weight - 18,600.00 kgs.
<b>Price</b>	CIF
<b>FOB value</b>	Rs. 45,87,340.28
<b>Drawback Benefit</b>	Rs. 52,961.00
<b>RODTEP</b>	Rs. 35,471.00
<b>Consignee Name and Address</b>	Aarnext Farmacia (SU) LDA Address: Loja 251 L, Armazem DA Siccacal, Mulembar, Luanda, Angola
<b>Port of Final Loading</b>	AOLAD(Luanda)
<b>Container Details</b>	1x40': - MRKU4140154
<b>2. Shipping Bill No. &amp; Date.</b>	<b>4617124 dated 05.10.2024</b>
<b>Exporter Name and Address.</b>	M/s. Afrinext Overseas Pvt Ltd (IEC no.- 3417501504). Address: - Office No. 1006, Neptune Edge, B/h Neptune Trinity, Dr Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujarat - 390007
<b>Customs Broker Name and Address.</b>	M/s. P N Shipping Agency (CB Code: - AAAFP1181B). Address: - Unit No. 114, 1st Floor, Sahar Cargo Estate, Near J.B. Nagar Circle, Andheri East, Mumbai-400099
<b>Description of Goods</b>	Medicines etc.
<b>CTH</b>	30049099 etc.
<b>Quantity</b>	1818 CTN / Gross Weight - 23299.026 kgs, Net Weight - 21385.66 kgs.
<b>Price</b>	CIF
<b>FOB value</b>	Rs. 34,79,833.58
<b>Drawback Benefit</b>	Rs. 39,054.00
<b>RODTEP</b>	Rs. 26036.00
<b>Consignee Name and Address</b>	Aarnext Farmacia (SU) LDA Address: Loja 251 L, Armazem DA Siccacal, Mulembar, Luanda, Angola
<b>Port of Final Loading</b>	AOLAD(Luanda)
<b>Container Details</b>	1x40': -TLLU6847426

The goods covered under Shipping Bills No. 4617124 dated 05.10.2024 and 4617956 dated 05.10.2024 were examined 100% under Panchanama dated 11/12.10.2024 with respect to the goods stuffed

in Container No. TLLU6847426 (**RUD-4**) at EFC Logistics CFS in the presence of Shri Pruthvin Jaldeep Shah, F-card holder of the CB, M/s. P. N. Shipping Agency (AAAFP1181BCH001) (CBLMS No. -1990MUMB10758). Details of the goods covered under the above said Shipping Bill is as follows:

**Table-I**

Sr. No.	S/B No. & Date	Date	Description of Goods	FOB (in Rs.)	Drawback (in Rs.)	RODTEP (in Rs.)	IGST (in Rs.)
1	<b>4617124</b>	05.10.2024	Medicines and Promotional Items	3479833.58	39,054.00	26,036.00	LUT
2	<b>4617956</b>	05.10.2024	Medicines and Promotional Items	4587340.28	52,961.00	35,471.00	LUT
<b>Total</b>				<b>80,67,173.86</b>	<b>92,015.00</b>	<b>51,507.00</b>	LUT

## **2. INVESTIGATION BY CIU:**

During 100% examination of the goods stuffed in Container No. TLLU6847426, covered under Shipping Bill No. 4617124 dated 05.10.2024, conducted by CIU, JNCH, under Panchnamas dated 11/12.10.2024, it was found that a total of 13 items were declared in the said Shipping Bill, and Item Nos. 1 to 13 were found as declared in terms of description and quantity. However, some undeclared goods, not mentioned in the Shipping Bill/checklist/packing list, were also found, namely 16 cartons and 04 drums in the said container.

Further, during 100% examination of the goods, stuffed in container no. MRKU4140154, covered under Shipping Bill No. 4617956 dated 05.10.2024, conducted by CIU, JNCH under Panchnamas dated 11/12.10.2024 (**RUD-5**), it was found that a total of 15 items were declared in the said Shipping Bill, and Item Nos. 1 to 14 were found as declared in terms of description and quantity. Whereas, in respect of Item No. 15, there were 111 cartons of promotional material (Calendar) were declared, however, only 46 cartons of Calendar were found. Moreover, 57 cartons containing 40 boxes in each Carton and each box containing 10 Pregnancy Kits were also found that was not mentioned in the Shipping Bill/checklist/packing list.

The details of the goods found after CIU Examination under panchnamas dated 11/12.10.2024 vide Shipping Bills 4617956 dated

05.10.2024 and 4617124 dated 05.10.2024, attempted to be exported by the exporter are as given below: -

**Table-II**

Sr. No.	SB Number and Date	Declared No. of Packages	Packages Found after CIU Examination	Remarks
1.	4617956 dated 05.10.2024	1683	1675	(a) for Items No.-1-14, the goods are found as declared. (b) for Item No. 15, the declared qty was 111 cartons (Calendar) but only 46 cartons of promotional calendar were found and 57 undeclared cartons of pregnancy kits were also found.
2	4617124 dated 05.10.2024	1818	1838	(a) for Items No. 1-13, the goods were found as declared but extra 20 undeclared goods (16 cartons and 4 drums) were also found.

Thereafter, the samples of declared goods as well as un-declared goods except the four Drums were also drawn randomly in triplicate from both Shipping Bills under panchnamas dated 11/12.10.2024 and the same were taken over for the purpose of further investigation. The RSS from four drums were drawn under panchanama dated 18.10.2024 with respect to the goods stuffed in Container No. TLLU6847426 (**RUD-6**) for the purpose of further investigation.

The RSS of 14 undeclared items, as tabulate in Table-III below, were forwarded to the DYCC, JNCH for testing purpose. In reply, CRCL, JNCH gave the Test Reports of 03 Oils taken from the undeclared 04 drums as Linseed Oil, Sesame Seed Oil and Coconut oil on 14.11.2024, 19.11.2024 and 18.11.2024 respectively. However, test report of 01 Oil sample received on 09.12.2024 from DYCC, JNCH states that:

*“The sample as received is in the form of greenish oily liquid. It is other than Olive Oil, the sample may be forwarded to any other Government Laboratory for the exact identification.”*

In respect of rest 10 RSS, the DYCC, JNCH vide their letter dated 29.11.2024 advised that the same may be forwarded to CDRI/NBRI, Lucknow (UP) for exact identification/confirmation of the samples.

Thereafter, the said 10 samples and 01 sample of olive oil (mentioned

on the drum) were forwarded to DYCC, NCH, vide letter dated 16.12.2024 for testing of presence of NDPS substance. As per DYCC, NCH lab test report, none of the 11 RSS found positive for NDPS substances.

For identification of the 11 RSS, as advised by DYCC, JNCH, the same were forwarded to CSIR-NBRI, Lucknow vide letter dated 16.12.2024. In reply, CSIR, NBRI vide letter dated 01.04.2025 forwarded the lab report on the basis of chemical profiling test and identified only 07 RSS out of 11 RSS. The **test reports for the 7 samples** were received on **25.05.2025**, which concluded that:

*“The chemical fingerprint of the test samples obtained through HPTLC method was compared with those of the authentic samples available in the raw drug repository at CSIR-NBRI. The test samples exhibited a similar chemical fingerprint to the authentic samples, indicating that the test samples correspond to the substance listed on the packet.”*

The details of the test results of the labs i.e., DYCC, JNCH (**RUD-7**), DYCC, NCH (**RUD-8**) and CSIR/NBRI, Lucknow (**RUD-9**) are tabulated as below:

**Table-III**

Sr. No.	Undeclared Items name (As written on the slip pasted on the packages)	Shipping Bill	Result of Test Report from DYCC Zone-II	Result of Testing for NDPS from DYCC Zone-I	Result of Test Report from CSIR-NBRI, Lucknow
1.	Herbal Feno Grego Powder		Could not be tested in absence of reference standard	Does not answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	Herbal Feno Grego Powder
2.	Po de basil		Could not be tested in absence of reference standard	Does not answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	Po de basil
3.	Mascara De		Could	Does not	<b>Could not be</b>

	Cabelo	4617124 dated 05.10.2024; Container No. TLLU6847426	not be tested in absence of reference standard	answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	<b>identified by CSIR-NBRI, LUCKNOW</b>
4.	Herbal Ashwagandha Powder		Could not be tested in absence of reference standard	Does not answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	Herbal Ashwagandha Powder
5.	Herbal Amla Powder		Could not be tested in absence of reference standard	Does not answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	Herbal Amla Powder
6.	Herbal Aritha Powder		Could not be tested in absence of reference standard	Does not answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	Herbal Aritha Powder
7.	Herbal Shikakai Powder		Could not be tested in absence of reference standard	Does not answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	<b>Could not be identified by CSIR-NBRI, LUCKNOW</b>
8.	Herbal Alecrim Powder		Could not be tested in absence of reference standard	Does not answer positive for Morphine, Codeine, Heroin, Cocaine,	<b>Could not be identified by CSIR-NBRI, LUCKNOW</b>

			MDMA & THC	
9.	Herbal Henna Powder	Could not be tested in absence of reference standard	Does not answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	Herbal Henna Powder
10.	Herbal Moringa Powder	Could not be tested in absence of reference standard	Does not answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	Herbal Moringa Powder
11.	Linseed Oil	Linseed Oil	<b>Not sent for testing</b>	<b>Not sent for testing (as was identified by DYCC, JNCH)</b>
12.	Sesame Oil	Sesame Oil	<b>Not sent for testing</b>	<b>Not sent for testing (as was identified by DYCC, JNCH)</b>
13.	Coconut Oil	Coconut Oil	<b>Not sent for testing</b>	<b>Not sent for testing (as was identified by DYCC, JNCH)</b>
14.	Olive Oil	Other than Olive Oil	Does not answer positive for Morphine, Codeine, Heroin, Cocaine, MDMA & THC	<b>Could not be identified by CSIR-NBRI, LUCKNOW</b>

Thereafter, e-mail dated 10/30.07.2024 were sent to CSIR-NBRI, LUCKNOW and requested to recommend a suitable laboratory or government-certified laboratory, to ascertain the identity of goods at Sr. No 3, 7, 8, 14 in Table-III above. The CSIR-NBRI vide their e-mail dated 30.07.2025 suggested to approach following labs to conduct

**analysis:**

- a). **Indian Pharmacopoeia**
- b). **Shriram Institute for Industrial Research**

Accordingly, mails were sent to above labs. In reply, Indian Pharmacopoeia vide email dated 19.08.2025 informed that **“the monographs and testing facility of all four items (Mascara De Cabelo, Herbal Shikakai Powder, Herbal Alecrim Powder, and Olive oil) are not available at IPC.”**

Subsequently, vide **email dated 10.09.2025, Shriram Institute for Industrial Research** apprised that they have the **testing capabilities for the remaining four unidentified samples**, namely (as per sticker pasted on the packets) **Mascara De Cabelo, Herbal Shikakai Powder, and Herbal Alecrim Powder**, Olive oil and provided the details of the **testing duration, cost, and required quantity of samples** as per the following table:

**Table IV**

<b>Sr. no</b>	<b>Sample Description</b>	<b>Study/Analysis</b>	<b>Charges (Rs.) / Per Sample</b>	<b>Qty. Reqd.</b>	<b>Time Reqd.</b>
1	Olive Oil	As per annexure attached	25,000/-	1 Litre	12 Days
2	Rosemary powder (Herbal Powder) Alecrim	As per annexure attached Protocol: IS/API/AYUSH Protocol	88,000/-	5 Pkts	24 Months
3	Hair (Herbal Mix) Mask	As per annexure attached Protocol: IS/API/AYUSH Protocol	88,000/-	5 Pkts	24 Months
4	Shikakai Powder	As per annexure attached Protocol: IS/API/AYUSH Protocol	88,000/-	5 Pkts	24 Months

The test costing details as mentioned in the Table-IV above was **e-mailed to the exporter, M/s Afrinext Overseas**, vide **email dated 24.09.2025 (RUD-10)**, to bear the **cost of testing of said four undeclared goods**.

In reply, the exporter vide **letter dated 08.10.2025 (RUD-11)**, requested to **destroy the goods as mentioned in the Table IV and release the balance goods for export**, stating that the **time required for certain tests, particularly 24 months, is extremely long**, during which the products may expire. In view of the prolonged testing period and the exporter's request, a **market survey was conducted for valuation of the goods** to facilitate the further investigation process.

As the exporter attempted to export undeclared goods and did not provide any supporting documents, the identity of the goods in Table III at serial no. **3, 7, 8, 14** has been taken based on the descriptions on the stickers affixed to the packets and the drum for the purpose of valuation.

### **3. VALUATION OF THE GOODS:**

**3.1** Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 is about rejection of the declared value of the export goods. Rule 8(iii) says that:

“The proper officer shall have the powers to raise doubts on the declared value based on certain reasons which may include -

(a) the significant variation in value at which goods of like kind and quality exported at or about the same time in comparable quantities in a comparable commercial transaction was assessed.

(b) the significantly higher value compared to the market value of goods of like kind and quality at the time of export.

(c) the mis-declaration of goods in parameters such as description, quality, quantity, year of manufacture or production.”

**3.2.** Rule 3(3) of Customs Valuation Determination of Value of Export Goods Rules, 2007 says that “if the value cannot be determined under the provisions of sub-rule (1) and sub-rule (2), the value shall be determined by proceeding sequentially through rules 4 to 6.” Therefore, after rejection of value of the goods attempted to be exported under Rule 8, it needs to be determined sequentially under Rule 4 to 6.

**3.3.** Rule 4 of CVR, 2007 says that, “The value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or in its absence another destination

country of importation adjusted in accordance with the provisions of sub-rule (2)". as the goods attempted to be exported were not standard goods, it was difficult to find goods of like kind and quality for comparison to arrive at correct value of the goods to be exported. Thus, value of the goods could not be determined under Rule 4 of CVR, 2007.

**3.4.** Rule 5 of the CVR 2007 says that if the value cannot be determined under rule 4, it shall be based on a computed value, which shall include the followings:

- (a) cost of production, manufacture or processing of export goods;
- (b) charges, if any, for the design or brand;
- (c) an amount towards profit.

The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or an amount towards profit etc., to derive computed value of the goods. In absence of complete cost data details, value cannot be determined as per Rule 5 of the Customs Valuation (Determination of value of export goods) Rules, 2007. Hence value of the goods could not be determined under Rule 5 of CVR, 2007.

**3.5.** Hence value of the goods needs to be determined as per Rule 6 of CVR, 2007. Rule 6 of CVR says that:

Residual method. –

1. Subject to the provisions of rule 3, where the value of the export goods cannot be determined under the provisions of rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules provided that local market price of the export goods may not be the only basis for determining the value of export goods.

**3.6. Valuation of the undeclared goods:**

As per the Rule 6 of CVR, 2007 and prior approval of competent authority, the Market Survey of undeclared goods; found with the declared consignments of Shipping Bill Nos 4617124 dated 05.10.2024 and 4617956 dated 05.10.2024 was conducted on 03.11.2025 (**RUD-12**) in the presence of Shri Rakesh Kumar Choudhary, authorized representative of

Exporter and Shri Pruthvin Jaldeep Shah (F-card Holder) Custom Broker. The market survey was conducted for the purpose of ascertaining the market price of the undeclared goods. The wholesale prices of the subject goods, based on the market survey, and the corresponding FOB prices derived therefrom are as follows:

**Table V**

<b>S/B NO.</b>	<b>Item Description</b>	<b>Shop-1</b>	<b>Shop-2</b>	<b>Shop-3</b>	<b>Average Wholesale Price</b>
		<b>PD Joshi Pharma LLP Shop No- B/1 &amp; B/2, Ground Floor 381, Narottam Wadi, Kalbadevi Road, Mumbai-400002</b>	<b>New India Drug Co. Shop No. 4 Sanjay Mansion, Opp. Madras Bhuvan Hotel,446, Kalbadevi Road, Mumbai-400002</b>	<b>Generic Pharmacy Shop No. 5 Ground Floor Anand Bhavan, Shamaldas Gandhi Marg, Lohar Chawl Kalbadevi, Mumbai 400002</b>	
4617956 dated 05.10.2024	Pregnancy Kit	20(per piece)	23(per piece)	25(per piece)	22.67 (per piece)

**Table VI**

<b>S/B NO.</b>	<b>Item Description</b>	<b>Shop-1</b>	<b>Shop-2</b>	<b>Shop-3</b>	<b>Average Wholesale Price</b>
		<b>Bharat Arya Aushadhi Bhandar 398, E.R Road, Ratan House, Pydhonie Mumbai-400003</b>	<b>Taj Gandhi Herbs &amp; Kirana Merchants 420, Hameediya Masjid, Pydhonie, Mumbai-400003</b>	<b>Shree Ganesh Aushadhi Bhandar 229, Kalbadevi Road, Near Narnarayan Mandir, Mumbai-400002</b>	
4617124 dated 05.10.2024	Herbal Feno Grego Powder	140(per Kg)	200(per Kg)	300(per Kg)	214(per Kg)
4617124 dated 05.10.2024	Po de Basil (Basil Powder)	300(per Kg)	400(per Kg)	800(per Kg)	500(per Kg)

4617124 dated 05.10.2024	Herbal Ashwagandha Powder	450(per Kg)	700(per Kg)	800(per Kg)	650(per Kg)
4617124 dated 05.10.2024	Herbal Amla Powder	240(per Kg)	300(per Kg)	450(per Kg)	330(per Kg)
4617124 dated 05.10.2024	Herbal Aritha Powder	160(per Kg)	300(per Kg)	350(per Kg)	270(per Kg)
4617124 dated 05.10.2024	Herbal Shikakai Powder	200(per Kg)	300(per Kg)	350(per Kg)	284(per Kg)
4617124 dated 05.10.2024	Herbal Alecrim Powder	600(per Kg)	800(per Kg)	1500(per Kg)	967(per Kg)
4617124 dated 05.10.2024	Herbal Henna Powder	280(per Kg)	280(per Kg)	400(per Kg)	320(per Kg)
4617124 dated 05.10.2024	Herbal Moringa Powder	350(per Kg)	600(per Kg)	800(per Kg)	584(per Kg)
4617124 dated 05.10.2024	Mascara De Cabelo ( made of Heena Powder (120gm) and oil (This is Estimated cost because exact product not found )	40(per packet)	40(per packet)	55(per packet)	45(per packet)

**Table VII**

<b>S/B NO.</b>	<b>Item Description</b>	<b>Shop-1 N. Chimanlal &amp; Co. Office:160, Shamaldas Gandhi Marg, (Princess Street), Chikhal House, Mumbai- 400002(in Rs.)</b>	<b>Shop-2 Shreeji Aroma 138, Princess Street, Govind Building, Mumbai- 400002 (in Rs.)</b>	<b>Shop-3 Haji Mohd. Bashir Oil Shop Shop No.426/A, Hamidiya Masjid,Opp. Pydhonie Police Station Mumbai- 400003(in Rs.)</b>	<b>Average Wholesale Price (in Rs.)</b>
4617124 dated 05.10.2024	Olive Oil	600(per litre)	800(per litre)	1000(per litre)	800(per litre)
4617124 dated 05.10.2024	Sesame Oil	900(per litre)	1000(per litre)	1500(per litre)	1134(per litre)
4617124	Coconut Oil	700(per litre)	1000(per	1000(per	900(per

dated 05.10.2024			litre)	litre)	litre)
4617124 dated 05.10.2024	Linseed Oil	1200(per litre)	1200(per litre)	1000(per litre)	1134(per litre)

As per market survey, wholesale value of the oil in the 04 undeclared drums computed as per volume of the oil. Since the volume of the oil contained in the said four drums was not listed, therefore volume of the oil contained in each of the drum was calculated under panchanama dated 13.11.2025 with respect to goods stuffed in Container No. TLLU6847426 (**RUD 13**).

Accordingly, average market price with FOB of the subject goods is calculated as tabulated below:

**TABLE VIII**

Sr. NO.	Item Description	Average Wholesale Price	Quantity	FOB
1	Pregnancy Kit	22.67 (per piece)	22800	Rs. 5,16,876
2	Herbal Feno Grego Powder (powder of Fenugreek plant)	214(per Kg)	23	Rs. 4,922
3	Po de Basil (Basil Powder)	500(per Kg)	10	Rs. 5,000
4	Herbal Ashwagandha Powder	650(per Kg)	07	Rs. 4,550
5	Herbal Amla Powder	330(per Kg)	07	Rs. 2,310
6	Herbal Aritha Powder	270(per Kg)	07	Rs. 1,890
7	Herbal Shikakai Powder	284(per Kg)	13	Rs. 3,692
8	Herbal Alecrim Powder	967(per Kg)	13	Rs. 12,571
9	Herbal Henna Powder	320(per Kg)	07	Rs. 2,240
10	Herbal Moringa Powder	584(per Kg)	07	Rs. 4,088
11	Mascara De Cabelo (made of Heena Powder (120gm) and oil (This is Estimated cost because exact product not found)	45(per packet)	120	Rs. 5,400
12	Olive Oil	800(per litre)	(23.5+1.5)L*	Rs. 20,000
13	Sesame Oil	1134(per litre)	(23.5+1.5)L*	Rs. 28,350
14	Coconut Oil	900(per litre)	(23.5+1.5)L*	Rs. 22,500
15	Linseed Oil	1134(per litre)	(23.5+1.5)L*	Rs. 28,350
<b>TOTAL</b>				<b>Rs. 6,62,739.00</b>

\* 1.5 litre of the oil from each drum were taken as RSS under Panchnama

dated 18.10.2024.

#### **4. SEIZURE:**

The goods attempted to be exported against the Shipping Bill Nos 4617124 dated 05.10.2024 and 4617956 dated 05.10.2024 were found to be mis-declared in terms of description and quantity and the same were seized vide seizure memo (DIN- 20241178NU000000A984) dated 29.11.2024 under section 110 of Customs Act, 1962 (**RUD-14**).

Meanwhile, the Exporter vide letters dated 18.12.2024 and 27.12.2024 requested for provisional release of the shipments which were declared under the said two Shipping Bills. It was noted that the **declared goods appeared to be fairly valued**, as they matched the **procurement and export tax invoices** of both Shipping Bills. Consequently, a **No Objection Certificate (NOC) vide letter dated 28.01.2025 was issued** to the Additional Commissioner (CEAC), NS II, JNCH (**RUD-15**) **for the provisional release of declared goods** on taking a bond from Exporter in the proper form with such security and conditions as the adjudicating authority may decides.

However, to ascertain the **valuation of undeclared goods, a market inquiry was required**, which was **pending due to receipt of the test reports**.

Accordingly, Asstt. Commissioner (CEAC), NS-II, JNCH granted provisional release of the declared goods vide order dated 13.02.2025 and therein mentioned that the remaining undeclared goods would remain detained till completion of the investigation.

The identity and value of the undeclared goods, which were attempted to be exported with the declared goods, were not known. For the purpose of identification of the undeclared goods, samples of all items, except pregnancy kits, were forwarded to DYCC, JNCH and CSIR-NBRI, Lucknow. Except for Mascara De Cabelo, Herbal Shikakai Powder, Herbal Alcerim Powder and Olive Oil, the identities of the remaining ten items were duly confirmed by laboratory examination as corresponding to their respective labelled descriptions. At the request of the exporter, who cited product expiry concerns, the identity of the items i.e., Mascara De Cabelo, Herbal Shikakai powder, Herbal Alcerim Powder and Olive oil was taken as per the descriptions on the labels affixed on the packages for the purpose of valuation. Thereafter, market survey of the undeclared goods

was conducted on 03.11.2025. Consequently, total FOB value of items listed at Sr. No. 1 to 15 of Table VIII arrived at of Rs. 6,62,739.00. As a result, undeclared goods were seized vide Seizure Memo (DIN-20251178NU000000B26D) dated 21.11.2025 (**RUD-16**) under the provisions of Section 110 of the Customs Act, 1962.

## **5. STATEMENTS/SUBMISSIONS: -**

**5.1** Statements of Shri Rakesh Kumar Choudhary, authorized representative of M/s. Afrinext Overseas Pvt. Ltd. (IEC-3417501504) were recorded on 21.10.2024 (**RUD-17**) and 23.01.2025 (**RUD-18**) under Section 108 of the Customs Act, 1962, in connection with the investigation of undeclared consignments attempted to be exported under Shipping Bills Nos. 4617124 and 4617956, both dated 05.10.2024, wherein he stated that:

(i) On being asked about his employment details, he inter alia stated that he has been working as Logistic Manager in M/s. Afrinext Overseas Pvt. Ltd. since 01.11.2017. Prior to that, he worked with M/s. Uttam Bharat Electrical Pvt. Ltd. for three years.

(ii) On being asked about his role in M/s. Afrinext Overseas Pvt. Ltd., he inter alia stated that he looks after domestic transportation of export goods and prepares export-related documents such as ADC NOC, Export Invoice, Packing List, and other supporting papers required by the Customs House Agent (CHA).

(iii) On being asked when he came to know about the presence of 57 cartons of undeclared goods (Pregnancy Kits) in the shipment covered under SB No. 4617956 dated 05.10.2024, he inter alia stated that on 09.10.2024 around 02:00 PM, while planning the next dispatch, the dispatch person verbally informed him that approximately 60 cartons of Pregnancy Kits had been mistakenly dispatched instead of Promotional Calendars.

(iv) On being asked what action he took upon learning of the said mistake, he inter alia stated that he telephonically informed CHA Mr. Kamlesh (Mob. No. 9920983551) that 57 cartons of Pregnancy Kits had been wrongly sent in place of Promotional Calendars, but by that time the goods had already been stuffed and the container was en-route to the designated port terminal.

(v) On being asked whether he knew about "BTT" (Back to Town) procedure, he inter alia stated that he did not know what BTT was and, therefore, did not take any further action in that regard.

(vi) On being asked about the ownership of the undeclared goods, he inter alia stated that the owner of the undeclared goods (Pregnancy Kits) is M/s. Afrinext Overseas Pvt. Ltd.

(vii) On being asked if any checklist was prepared for the undeclared goods, he inter alia stated that no checklist was made as the dispatch of Pregnancy Kits occurred by mistake.

(viii) On being asked how the cartons of Pregnancy Kits got mixed with the cartons of Promotional Calendars despite the difference in carton size, he inter alia stated that both items were kept in the same area for loading and the labourers mistakenly loaded the cartons of Pregnancy Kits instead of Calendars.

(ix) On being asked who ensures that the correct packages are loaded in the vehicles, he inter alia stated that the dispatch person is responsible for ensuring correct loading.

(x) On being asked about the procurement and transport of Pregnancy Kits covered under Shipping Bill No. 4617956 dated 05.10.2024, he inter alia stated that the Pregnancy Kits were procured from Indore, Ahmedabad, Vadodara, and Rajapalayam, and generally sourced from various pharmaceutical manufacturers in Uttarakhand.

(xi) On being asked whether M/s. Afrinext Overseas Pvt. Ltd. is a manufacturer, he inter alia stated that it is not a manufacturer but a merchant exporter, procuring medicines from various manufacturers across India.

(xii) On being asked whether the medicine suppliers possess necessary regulatory documents, he inter alia stated that all manufacturers hold valid GMP Certificates, COA, NABL Reports, and Product Permissions, and copies of these have been submitted to the department.

(xiii) On being asked whether the firm holds a Wholesale Drug License, he inter alia stated in the affirmative and mentioned that a copy of the same has been submitted to the department.

(xiv) On being asked when he came to know about the presence of undeclared goods (04 drums and 16 cartons) in shipment covered under SB No. 4617124 dated 05.10.2024, he inter alia stated that he came to know about it only on 11.10.2024, when CHA Mr. Kamlesh informed him during the examination at CFS that 04 drums and 16 cartons were found in the container TLLU6847426 along with the goods declared under the said Shipping Bill.

(xv) On being asked who is the owner of the said undeclared goods, 04 drums and 16 cartons, he inter alia stated that M/s. Afrinext Overseas Pvt Ltd is the owner of these undeclared goods. The said undeclared 04 drums and 16 cartons were dispatched from M/s. Mumsy Organics Pvt Ltd, Somajiguda, Hyderabad-500082, it was meant for another Shipping Bill to be filed on the later date, but it arrived early. A copy of invoice and goods consignment notes from the transporter is submitted to this office. Our CHA somehow managed to store these goods in the CFS for the upcoming exports.

(xvi) On being asked how were these 04 drums and 16 cartons found in the container (TLLU6847426) meant for the goods covered under SB No. 4617124 dated 05.10.2024, he inter alia stated that CHA person Mr. Kamlesh (+919920983551) informed him on 11.10.2014, during the examination of the CIU, that 04 drums and 16 cartons found in the container (TLLU6847426) meant for the goods covered under SB No. 4617124 dated 05.10.2024. Before this he was not aware that these goods were loaded in the container mistakenly

(xvii) On being asked when were they planning to export these undeclared 04 drums and 16 cartons and had they filed any Shipping Bill for the export of the same goods, he inter alia stated that they did not file any Shipping Bill for the undeclared 04 drums 16 cartons till the time of CIU hold. These goods were planned to be shipped by the vessel Maersk Utah via voyage no. 443W on 28.10.2024, which was delayed and shipping line changed the Vessel to CMA CGM I MARA/443W having Estimated Vessel Departure date 30.10.2024.

(xviii) On being asked how the undeclared goods, 04 drums 16 cartons, got inside the CFS M/s. EFC Logistics India Pvt Ltd without filing any Shipping Bill, he inter alia stated that the goods reached the CFS at a prior date than their expected time. Their CHA informed them the arrival of the

said goods at the CFS without being covered under any shipping bill and somehow the CHA managed to store those goods inside the EFC CFS.

(xix) On being asked about communication made between CHA and Exporter during the export of goods covered under Shipping Bills No. 4617124 and 4617956 both dated 05.10.2024 before hold, he inter alia stated that he had telephonically informed the CHA person Mr. Kamlesh (+919920983551) that 57 cartons were mistakenly changed from Promotional Calendars to Pregnancy Kit but the goods were already stuffed and container was on the way to the designated port terminal.

(xx) On being asked if he wishes to say anything further, he inter alia stated that the wrong dispatch of Pregnancy Kits was an unintentional mistake due to lack of procedural knowledge, and the firm regrets the same. He reiterated that there was no intention to violate Customs procedures or conceal goods.

(xxi) On being asked whether they have ADC NOC for the 57 cartons of pregnancy kits found with the goods of S/B no 4617956 dtd 05.10.2024, he inter alia stated that they had no ADC NOC for 57 cartons of pregnancy kits, as the pregnancy kits were dispatched mistakenly by the dispatch person.

**5.2** Statement of Shri Pruthvin Jaldeep Shah (F-Card Holder, F/MUMBI/20237563), recorded at the office of the Central Intelligence Unit, Jawaharlal Nehru Customs House, Nhava Sheva, under Section 108 of the Customs Act, 1962, on 08.11.2024 (**RUD19**), wherein:

(i) On being asked about his role in M/s. P. N. Shipping Agency, he inter alia stated that he oversees all operations and administrative duties of the agency, including finalisation of documents prior to filing with Customs, coordination with clients and port operations, among other responsibilities.

(ii) On being asked when he came to know about the 57 cartons of undeclared goods (Pregnancy Kits) in the shipment covered under Shipping Bill No. 4617956 dated 05.10.2024, he inter alia stated that on 10.10.2024, between 03:00 PM and 04:00 PM, he was informed by Shri Kamlesh Katarmal, BCHAA Pass holder of M/s. P. N. Shipping Agency (Mob. No. 9920983551), that the exporter had informed him that out of 111 cartons of promotional calendars, 57 cartons of Pregnancy Kits were mistakenly dispatched and stuffed in Container No. MRKU4140154, and

that movement permission for gate-in into port terminal had already been given.

(iii) On being asked what actions he took upon learning 57 cartons of pregnancy kits were stuffed in place of promotional calendars, he inter alia stated that after being informed by Shri Kamlesh Katarmal on 10.10.2024, he discussed the matter with the exporter, who told him that the pregnancy kits were not meant for export and arrived by mistake. The exporter further said that they were not claiming any benefit on these pregnancy kits. Since, the movement permission for gate-in into the port terminal was already given, therefore, they decided to inform Customs on the next working day.

(iv) On being asked whether he communicated the same to Customs authorities on 11.10.2024, he inter alia stated that as the goods had already entered the port terminal on 10.10.2024, and none of their staff was available at that time so they decided to inform Customs next day 11.10.2024. In the morning of 11.10.2024 at 11:00 AM, both containers were put on hold by CIU and called back to EFC CFS so they did not get opportunity to inform the Customs Authority.

(v) On being asked whether any checklist was made for the Pregnancy Kits under SB No. 4617956 dated 05.10.2024 or any other Shipping Bill, he inter alia stated that no checklist was made since the Pregnancy Kits were not intended for export and were dispatched by mistake.

(vi) On being asked whether ADC NOC was obtained for the Pregnancy Kits, he inter alia stated that no ADC NOC was available as the goods were not meant for export and were mistakenly dispatched by the exporter's staff.

(vii) On being asked who was the owner of the undeclared goods found in Container No. MRKU4140154, he inter alia stated that the owner of the undeclared Pregnancy Kits is M/s. Afrinext Overseas Pvt. Ltd. (IEC – 3417501504).

(xiii) On being asked how the Pregnancy Kits not declared under Shipping Bill no 4617956 dated 05.10.2024 came into the CFS, he inter alia stated that the logistics team of the exporter had wrongly dispatched the Pregnancy Kits in place of promotional calendars.

(ix) On being asked whether the CFS verifies the packing list and goods after cart-in, he inter alia stated that CFS verifies the number of packages.

(x) On being asked when he came to know about the undeclared 16 cartons and 04 drums found in Container No. TLLU6847426 meant for export under Shipping Bill No. 4617124 dated 05.10.2024, he inter alia stated that he came to know about the same only during the CIU examination on 11/12.10.2024.

(xi) On being asked how the undeclared 04 drums and 16 cartons entered the EFC CFS without filing any Shipping Bill, he inter alia stated that due to miscommunication between the staff of M/s. P. N. Shipping Agency and the exporter M/s. Afrinext Overseas Pvt. Ltd., the undeclared goods arrived along with the goods declared under SB No. 4617124 dated 05.10.2024.

(xii) On being asked how the undeclared goods were found in the container TLLU6847426, he inter alia stated that the undeclared goods were carted with the declared goods and the labourers must have loaded them together during stuffing.

(xiii) On being asked why the undeclared 04 drums and 16 cartons were not visible in CCTV footage during the inspection of the consignment covered under Shipping Bill no. 4617124 dated 05.10.2024, he inter alia stated that the declared and undeclared goods were carted in the 1st-floor shed area, but as the drums were heavy and could not be placed on conveyor belts, they were kept on the ground floor along with the 16 cartons that had arrived together.

(xiv) On being asked whether any Shipping Bill was filed or when they were planning to export undeclared 04 drums and 16 cartons, he inter alia stated that during CIU examination 11/12.10.2024 when they came to know that 04 drums and 16 cartons were found in the container no TLLU6847426, they informed the exporter the same and it was informed by the exporter that these undeclared goods, 04 drums and 16 cartons were meant for future export. He further stated that no shipping bill was filed for these undeclared goods, as they had mistakenly arrived in the CFS.

(xv) On being asked whether any officer was aware of undeclared goods being stuffed, he inter alia stated that no officer was aware, and even they were not aware of stuffing of the undeclared goods.

(xvi) On being asked whether there was any communication between the CHA and exporter during export of goods under Shipping Bills Nos. 4617124 and 4617956 dated 05.10.2024 before hold, he inter alia stated that except for the telephonic communication from his employee Shri Kamlesh on 10.10.2024 who told that 57 cartons were mistakenly changed from promotional calendars to pregnancy kits by the dispatcher person of the exporter but the goods were already stuffed and the container was on way to the designated port terminal, apart from this no other communication took place.

(xvii) On being asked whether he has anything to say further, he inter alia stated that the mistake was unintentional, arising from staff error. He expressed sincere regret for the mistake and the same was not intended.

**5.3** Statement of Shri Pravin H. Bhagat, aged 53 years, Asst. Manager-OPS (Export), M/s. EFC Logistics India Pvt. Ltd., recorded at the office of the Central Intelligence Unit, Jawaharlal Nehru Customs House, Nhava Sheva, under Section 108 of the Customs Act, 1962, on 11.02.2026 (**RUD-20**), wherein:

(i) On being asked about his personal details, he inter alia stated that he resides at Khopte VTC-Dhasakhosi, PO-Khoporoli, Sub-District Uran, District-Raigarh, PIN-410206; that he is married and living with his wife and son; that he has completed B.A. from Mumbai University; that he can read, write and understand English, Hindi and Marathi; and that he submitted self-attested copies of his Office ID (Employee ID: EFC\_CFS 296) and Aadhaar Card No. 676721711872.

(ii) On being asked about his role in M/s. EFC Logistics India Pvt. Ltd., he inter alia stated that he joined the company in 2015 as an Executive and is presently working as Assistant Manager-Export Operations; that he supervises export warehouse operations including carting, stuffing, coordination with vendors such as forklift and labour contractors, and supervision of staff working under him.

(iii) On being asked to explain the carting process at EFC CFS, he inter alia stated that upon arrival of goods outside the gate of the CFS, the concerned Customs Broker approaches CFS Executive(operations) with the Shipping Bill, invoice, packing list, EFC carting Challan in respect of the

goods to be carted in the CFS. Thereafter, the CFS Executive(operations) tallies carting challan with the Shipping Bill number, invoice number, cargo quantity, cargo description, cargo weight etc. After, tallying the aforementioned documents, CFS Executive(operations) endorses EFC Carting Challan. After endorsement on the EFC carting challan, the Customs Broker approaches the surveyor for issuance of job order and pay the requisite CFS charges. After issuance of the gate pass the vehicle containing goods is gated in and then parked near the shed area. Thereafter, CHA approaches surveyor, who allots space inside the area, then goods are carted at a designated area. After carting of goods, surveyor checks the weight, quantity, description, marks and number, cargo condition etc. After tallying the goods with the endorsed EFC carting challan, the surveyor gives his endorsement on copy of the Shipping Bill. Thereafter, CHA approaches CFS Executive(operations) for final endorsement on the Shipping Bill and then he approaches the customs officer for clearance of the goods to be exported. He further submitted SOP for export operations dated 31.01.2023 issued by EFC CFS.

(iv) On being shown the examination panchanama dated 12.10.2024 in respect of Shipping Bill Nos. 4617124 and 4617956 dated 05.10.2024, wherein undeclared goods (04 drums, 16 cartons and 57 cartons containing pregnancy kits) were found along with the declared goods, he inter alia stated that counting of cartons was done by the surveyor; that no anomalies were reported to the CFS Executive; that as per his knowledge no undeclared goods were noticed at the time of carting; and that he does not know how the surveyor found the goods correct as per Shipping Bills or failed to notice anomalies at that time.

(v) On being asked where the goods under Shipping Bill Nos. 4617124 and 4617956 dated 05.10.2024 were carted and about the surveyor concerned, he inter alia stated that goods under SB No. 4617124 were carted at location A-8 of the export shed and goods under SB No. 4617956 were carted at location C-5; that he does not remember the name of the surveyor; and those surveyors are privately appointed by vendors such as Pinnacle Marine Services Pvt. Ltd., who charge EFC CFS for their services and usually, surveyors leave the job after a short period of time.

(vi) On being asked why the shortage of 8 cartons was not noticed, how 57 cartons of undeclared pregnancy kits entered the CFS, and why, as per the

panchanama dated 11/12.10.2024, only 46 cartons of promotional calendars were found instead of the declared 111 cartons, he inter alia stated that the counting of goods is done by the surveyor after carting the goods into the shed area. Had any anomalies been noticed by him, he stated that he believes he would have informed them.

(vii) On being asked on whose behalf the surveyor works and who is responsible for any negligence committed by the surveyor, he inter alia stated that the surveyor works on behalf of EFC CFS and that they are responsible if the surveyor informs them of any mistake.

(viii) On being specifically asked whether CFS bears vicarious liability for negligence, lapse or misconduct committed by the surveyor during receipt and carting of goods, he inter alia stated that the surveyor ultimately works on behalf of EFC CFS and that if there is any mistake, they are equally responsible.

(ix) On being asked whether he had anything further to state, he inter alia stated that he had nothing further to add, that he would present himself whenever called or summoned, and that he would fully cooperate with the investigation.

#### **06. RELEVANT LEGAL PROVISIONS APPLICABLE IN THIS CASE:**

Following provisions of law are applicable in the present case: -

##### **(i) Seizure of goods, documents and things. -**

###### **Seizure under Section 110 reads as:**

*“(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods.”*

##### **(ii) Section 110A. Provisional release of goods, documents and things seized [or bank account provisionally attached] pending adjudication. -**

*“Any goods, documents or things seized [or bank account provisionally attached] under section 110, may, pending the order of the [adjudicating authority], be released to the owner [or the bank account holder] on taking a bond from him in the proper form with such security and conditions as the [adjudicating authority] may require.”*

**(iii) Confiscation under Section 113(d), 113(h) and 113(i) of Customs Act, 1962.**

**a) Section 113(d) reads as under:**

*“That any goods which are exported or attempted to be exported or are brought within the Indian customs waters for the purpose of being exported contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation.”*

**b) Section 113(h) reads as under:**

*“Any 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;*

**c) Section 113(i) reads as under:**

*“Any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77”*

**(iv) Section 50: Entry of goods for exportation reads as under-**

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

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

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

*(3) The Exporter who presents a shipping bill or bill of export under this section shall ensure the following, namely: -*

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

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

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

**(v) Section 114: Penalty for attempt to export goods improperly, etc. reads as under-**

*(i) in case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act], whichever is greater;*

*(iii) Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, in the case of any other goods, to a penalty not exceeding the value of the goods as declared by the Exporter or the value as determined under this Act, whichever is the greater;*

**(vi) Section 114AA of the Customs Act, 1962 reads as under: -**

*"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 documents which is false or incorrect in any material particular, in the transaction of any business for the purpose of this Act, shall be liable to a penalty not exceeding five times of the value of goods."*

**(vii) THE FOREIGN EXCHANGE MANAGEMENT ACT, 1999 reads as under-**

*Section 8-Realisation and repatriation of foreign exchange. —Save as otherwise provided in this Act, where any amount of foreign exchange is due or has accrued to any person resident in India, such person shall take all reasonable steps to realise and repatriate to India such foreign exchange within such period and in such manner as may be specified by the Reserve Bank.*

**(viii) Foreign Trade (Development and Regulation) Act, 1992**

**Section 11 reads as under:**

*(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.*

**(ix) Foreign Trade (Regulation) Rules, 1993:**

**Rule 11 reads as under:**

*On the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents*

**(x) Regulation No. 10 of CBLR, 2018: -**

**Obligations of Customs Broker.**—A Customs Broker shall

**(d)** *advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;*

**(e)** *exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;*

**(m)** *discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;*

**(xi) Section 141(2) of Customs Act, 1962 read as under: -**

*“Any person who is in any way concerned with the handling, storage, custody, or control of imported goods (including custodians such as warehouse keepers, port authorities, or other approved persons) must comply with the provisions of the Act and the rules made under it.”*

**(xii) Paras 6(1)(f), 6(1)(g) and 6(1)(q) of Handling of Cargo in Customs Areas Regulations, 2009 are read as under:**

6. Responsibilities of Customs Cargo Service provider:

- (1) The Customs Cargo Service provider shall –
- (f) not permit goods to be removed from the customs area, or otherwise dealt with, except under and in accordance with the permission in writing of the Superintendent of Customs or Appraiser;
  - (g) not permit any export cargo to enter the customs area without a shipping bill or a bill of export having been filed with the Deputy Commissioner or Assistant Commissioner of Customs;
  - (q) abide by all the provisions of the Act and the rules, regulations, notifications and orders issued thereunder

## **7. INVESTIGATION FINDINGS**

**7.1** Based on specific intelligence, two export consignments filed under Shipping Bills No. 4617124 and 4617956, both dated 05.10.2024, at Nhava Sheva Sea Port, Mumbai, by Customs Broker M/s P. N. Shipping Agency on behalf of exporter M/s Afrinext Overseas Pvt. Ltd., were intercepted for detailed examination. The consignments, declared to contain medicines and promotional items under various tariff chapters and destined for Angola, were suspected of mis-declaration in terms of quantity and classification. Consequently, 100% examination of both containers was ordered and conducted under panchnamas dated 11/12.10.2024 at EFC Logistics CFS in the presence of the authorised F-card holder of the Customs Broker.

During examination of Container No. TLLU6847426 pertaining to Shipping Bill No. 4617124 dated 05.10.2024, it was found that all 13 declared items matched the description and quantity declared in the Shipping Bill. However, in addition to the declared goods, 16 cartons and 4 drums of undeclared goods were found in the container, which were not reflected in the Shipping Bill, Invoice, or Packing List. Similarly, in Container No. MRKU4140154 pertaining to Shipping Bill No. 4617956 dated 05.10.2024, while 14 out of 15 declared items were found as declared, a discrepancy was noticed in respect of Item No. 15, wherein only 46 cartons of promotional calendars were found against the declared quantity of 111 cartons. Further, 57 cartons containing Pregnancy Kits were found in the container, which were completely undeclared and not covered under any export documentation.

**7.2** Samples of undeclared goods from both said Shipping Bills were

drawn under said panchnamas for laboratory testing. Oils drawn from four undeclared drums were identified by CRCL, JNCH as linseed oil, sesame oil, and coconut oil, while one oil sample which was labelled as Olive Oil required further identification. DYCC, JNCH was not able to identify goods from Sr. no 1 to 10 of table III above. All the samples mentioned in table III; except at sr. no 11, 12 and 13 as they were identified by DYCC, JNCH; were sent for NDPS screening to DYCC, NCH. DYCC, NCH concluded that none of the forwarded 11 samples contained NDPS substances. Thereafter, for identification of goods at sr. no 1 to 10 and 14 mentioned in table III above were forwarded to CSIR-NBRI, Lucknow. CSIR-NBRI identified 7 out of 11 samples through chemical fingerprinting, while the remaining four samples i.e., at serial no 3, 7, 8 and 14 as listed in table III could not be identified due to lack of testing facilities and prolonged testing timelines. At the request of the exporter, who cited product expiry concerns, the identity of the goods at Sr. no 3, 7, 8 and 14 was taken as per the descriptions on the labels affixed on the packages for the purpose of valuation.

Meanwhile, the declared goods covered in both Shipping Bills were seized vide Seizure Memo 29.11.2024. Thereafter, the declared goods were provisionally released by the Competent Authority vide order dated 13.02.2025 (**RUD-21**) on execution of bond, as they were found to be fairly valued and supported by valid documents. Further, in respect of undeclared goods, as per the Rule 6 of CVR, 2007 and prior approval of competent authority, the Market Survey of undeclared goods; found with the declared consignments of Shipping Bill Nos 4617124 dated 05.10.2024 and 4617956 dated 05.10.2024; was conducted on 03.11.2025 in the presence of Shri Rakesh Kumar Choudhary, authorized representative of Exporter and Shri Pruthvin Jaldeep Shah (F-card Holder) Custom Broker. The market survey was conducted for the purpose of ascertaining the value of the undeclared goods. The wholesale prices of the subject goods, based on the market survey, and the corresponding FOB value derived therefrom are mentioned in table - V, VI, VII above.

During the market survey, the value of various oils was quoted by the vendors on a per litre basis. For other undeclared goods, except pregnancy kits and *Mascara de Cabelo*, the value was quoted on a per kilogram basis. However, in respect of these undeclared goods the volume/weight of the goods was not recorded at the time of drawing the panchanama dated 12.10.2024. Accordingly, a panchanama dated 13.11.2025 was drawn to ascertain the volume of various oils and the

weight of the other goods, excluding *Mascara de Cabelo*. During panchanama proceedings on 13.11.2025 volume of oil contained in each drum was determined using a conical measuring flask.

Based on the market survey and computed quantities, the total FOB value of the undeclared goods was determined at **Rs . 6,62,739/-**. Accordingly, the undeclared goods, after computing the value, were seized under Section 110 of the Customs Act, 1962, on 21.11.2025.

**7.3** During the statement of Shri Rakesh Kumar Choudhary, authorized representative of M/s. Afrinext Overseas Pvt. Ltd. he stated that:

- 57 cartons of Pregnancy Kits had been wrongly sent in place of Promotional Calendars.
- M/s. Afrinext Overseas Pvt Ltd is the owner of undeclared 04 drums and 16 cartons. These undeclared goods were dispatched from M/s. Mumy Organics Pvt Ltd, Somajiguda, Hyderabad-500082, it was meant for another Shipping Bill to be filed on the later date, but it arrived early. A copy of invoice and goods consignment notes from the transporter is submitted to this office.
- The undeclared goods, 04 drums 16 cartons reached to the CFS at a prior date than their expected time. Their CHA informed them the arrival of the said goods at the CFS without being covered under any shipping bill and somehow the CHA managed to store these goods inside the EFC CFS.
- he had telephonically informed the CHA person Mr. Kamlesh (+919920983551) that 57 cartons were mistakenly changed from Promotional Calendars to Pregnancy Kit.
- 09.10.2024 around 02:00 PM, while planning the next dispatch, the dispatch person verbally informed him that approximately 60 cartons of Pregnancy Kits had been mistakenly dispatched instead of Promotional Calendars.
- The said undeclared 04 drums and 16 cartons were dispatched from M/s. Mumy Organics Pvt Ltd, Somajiguda, Hyderabad-500082, it was meant for another Shipping Bill to be filed on the later date, but it arrived early.

During the statement dated 21.10.2024, the representative of the exporter, Shri Rakesh K. Choudhary, stated that while planning the next dispatch for the upcoming export consignment, the dispatch personnel verbally informed them that there had been an error in the previous dispatch and that approximately 60 cartons of pregnancy kits were dispatched in place of calendars.

Further, the Customs House Agent (CHA) also stated, in his statement dated 08.11.2024, that the exporter had informed them that out of 111 cartons of promotional calendars 57 cartons of pregnancy kits were mistakenly dispatched by the dispatch personnel.

However, the GST tax invoice dated 07.08.2024 bearing number OM/H/24-25/202 (**RUD-22**), submitted by the exporter in respect of procurement of pregnancy kits (as per invoice total pregnancy kits are  $10,000 \times 10 = 1,00,0000$  kits and rate of per testing kit is Rs. 7/-), reflects the delivery address as EFC Logistics India Pvt. Ltd., Veshwi, Maharashtra. The E-way bill no 371824201385 dated 07.08.2024 (**RUD-23**) clearly shows that this generated by M/s Oscar Medicare Pvt. Ltd having the place of delivery as Maharashtra. This clearly shows that the place of delivery for pregnancy kits is directly to Maharashtra while M/s Afrinext Overseas Pvt. Ltd. is based out of Gujarat.

As per Tax Invoice No. 24-25/315 dated 26.09.2024 (**RUD-24**), submitted by the exporter, the promotional calendars were purchased from M/s New Khodiyar Printers, having its address at Vadodara, Gujarat. It is observed that the E-way Bill No. 621789401978 dated 28.09.2024 (**RUD-25**), submitted by the exporter in respect of the promotional calendars mentioned as 'ship to' EFC Logistics, Maharashtra.

The pregnancy kits were purchased from M/s Oscar Medicare Pvt. Ltd., Uttarakhand, whereas the promotional calendars were purchased from M/s New Khodiyar Printers, Vadodara, Gujarat. This clearly shows that both items, namely the pregnancy kits and the promotional calendars, were dispatched from different locations and not from the same address.

This fact contradicts the statements made by both the representative of the exporter and the Customs Broker, thereby indicating that true and correct facts were not stated before the CIU. Such discrepancies demonstrate malafide intent on the part of the exporter and the CHA. This conduct constitutes a gross violation of the mandatory requirement to ensure accuracy, truthfulness, and completeness of export declarations, and renders the goods liable to action under the relevant provisions of the Customs Act, 1962 and allied acts.

As per the above facts, it also appears that the Exporter and the CHA knew that the undeclared goods, i.e., 04 drums, 16 cartons, and 57

cartons of pregnancy kits, were gated in at the CFS, and they failed to inform the Customs Authority about the same. It is observed from Sales Invoice No. MOPL/002 dated 28.09.2024 (**RUD-26**) that the exporter and the CHA provided the delivery address of 04 drums, 16 cartons from a supplier in Telangana as EFC CFS, which is clearly mentioned as the place of supply in the sales invoice. It appears that even during stuffing, they intentionally did not inform the Customs Authority about the undeclared goods in a timely manner. This indicates that they intentionally attempted to export the undeclared goods.

**7.4** Statements of one from the Exporter's authorised representative and from the CHA's F-card holder confirms that (a) no shipping bills or checklists existed for these undeclared items, and (b) the items were dispatched/stuffed without Customs' knowledge. Both the Exporter and CHA admitted operational lapses, including miscommunication and lack of procedural knowledge in their statement, but it appears that they both intentionally tried to misled the investigation during recording of their statements under section 108 of the Customs Act, 1962.

Further, it is clearly seen in the CCTV video in respect of stuffing of container MRKU4140154, in which pregnancy kits were found that stuffing of the container started on 09.10.2024 at 10:44A.M. and concluded at 18:00P.M. on the same day. Shri Rakesh Chaudhary, Logistics Manager and authorized representative of the exporter, became aware of the cartons of pregnancy kits and the undeclared goods at 02:00 p.m. on 09.10.2024. Despite becoming aware of this on 09.10.2024, he failed to inform the Customs Authorities and went ahead to get the undeclared goods stuffed in the container for export.

**7.5** The exporter failed to obtain the requisite ADC NOC for the undeclared Pregnancy Kits. The CHA in his statement, also admitted that no ADC NOC was available as the pregnancy kits were dispatched mistakenly. In addition, the exporter, a merchant exporter failed to comply with Notice no DCGI/MISC/2015(199) dated 21.03.2018 (**RUD-27**) issued by Central Drugs Standard Control Organisation, which requires ADC NOC in case the goods are exported by the merchant exporter. The exporter even failed to comply with the Public Notice no 51/2018 dated 28.03.2018 (**RUD-28**) issued by the Office of the Commissioner of Customs NS-II JNCH. The absence of ADC NOC confirms that the Pregnancy Kits were attempted to be exported in contravention of the mandatory

regulatory framework, thereby attracting liability under Section 113(d), 113(h) and 113(i) of the Customs Act, 1962 for attempted improper export. This also establishes non-compliance with the obligations under Section 50(2)/(3) of the Customs Act, 1962 regarding accuracy and completeness of declarations, as well as the requirements under the Foreign Trade (Regulation) Rules, 1993 to truthfully state value, quality, and description of the exported goods.

Under Section 50 of the Customs Act, 1962, the exporter is legally obligated to make a true, correct, and complete declaration of the description, nature, and regulatory status of the goods. The failure to declare pregnancy kits classified as regulated medical devices and the absence of mandatory documentation such as ADC NOC clearly demonstrate a wilful omission and misdeclaration, rather than a bona fide procedural lapse. In addition, the exporter had procured 16 cartons containing various powders and 04 drums of oil from one M/s Mumsy Organics Pvt Ltd based out of Telangana and the sales invoice indicates that the place of supply of the goods was EFC Logistics. From the above facts it appears that CHA on the directions of the exporter had gated in 16 cartons and 04 drums containing oils without filing the Shipping Bill. While the exporter had stated that the undeclared cartons and oil drums were planned to be shipped by the vessel Maersk Utah via voyage no. 443W on 28.10.2024, which was delayed and shipping line changed the Vessel to CMA CGM MASAI MARA/443W having Estimated Vessel Departure date 30.10.2024. However, till date the exporter had not produced/submitted any proof of planned future shipment of these undeclared goods. The non-declaration of goods in the Shipping Bill is itself a violation of Section 50(2) and Section 50(3) of the Customs Act, 1962 read with Rule 11 reads as under Foreign Trade (Regulation) Rules, 1993.

**7.6** Further, the exporter's authorized representative admitted that he had no ADC NOC in respect of the undeclared pregnancy kits because they were dispatched by mistake. However, the facts emerged from GST Invoice of Pregnancy Kits, E-way Bill of Pregnancy test kits and statement of the exporter is contradictory, conclusively establishing knowledge of regulatory non-compliance at the time of export attempt and misleading the authorities during investigation by misrepresenting the facts. Such knowledge negates any claim of ignorance or error, thereby attracting penal consequences under the Customs Act, 1962.

As a merchant exporter, the exporter was also required to comply with Notice No. DGCI/MISC/2015(199) dated 21.03.2018 issued by CDSCO, which explicitly mandates procurement of ADC NOC for exports of drugs and medical devices by merchant exporters, irrespective of whether the manufacturer holds a license. The failure to adhere to this binding directive constitutes a direct violation of regulatory instructions issued under the Drugs and Cosmetics Act and Medical Devices Rules, 2017.

**7.7** In addition, non-compliance with Public Notice No. 51/2018 dated 28.03.2018 issued by the Office of the Commissioner of Customs, NS-II, JNCH, further establishes that the exporter disregarded well publicized procedural requirements, which are deemed to be within the exporter's knowledge and compliance responsibility.

The absence of ADC NOC clearly confirms that the pregnancy test kits were not legally eligible for export. Consequently, the pregnancy kits became prohibited goods for export under the regulations, rendering them liable to confiscation under Section 113(d) of the Customs Act. Additionally, the presence of undeclared goods in across of those declared goods attracts Section 113(h) and 113(i) of the Customs Act, 1962.

Accordingly, the exporter bears primary responsibility for the attempted improper export, and the acts and omissions clearly establish culpability, regulatory negligence, and conscious disregard of statutory obligations, warranting confiscation of goods and imposition of penalties under the Customs Act, 1962.

Misdeclaration in the shipping bills constitutes a breach of the obligations prescribed under the Customs Act, 1962. Section 50(2) mandates that the exporter shall make and subscribe to a declaration affirming the truth, correctness, and completeness of the particulars furnished in the shipping bill, thereby certifying that the goods declared therein represent the entirety of the export consignment. In the present case, the detection of undeclared goods among the declared goods clearly establishes that the declaration made by the exporter was deliberate. The shipping bill reflects the nature, quantity, and description of all goods sought to be exported by the exporter. The failure to declare goods, which were found along with the declared goods, renders the declaration under Section 50(2) false and misleading, and cannot be construed as a mere procedural lapse. Such non-compliance undermines the legal sanctity of

the shipping bill and evidences a clear violation of the mandatory requirement to ensure accuracy and completeness of export declarations.

Further, the non-declaration of goods also amounts to a violation of Section 50(3) of the Act, which contemplates permission for export being granted by the proper officer only after due assessment and examination of the goods on the basis of the particulars declared in the shipping bill. The statutory permission accorded under this provision is strictly limited to the goods declared and assessed, and cannot extend to goods which were never brought to the notice of the customs authorities. In the instant case, the undeclared goods were neither assessed nor permitted for export, and their presence within the export consignment demonstrates an attempt to circumvent the prescribed legal process. Consequently, the export facilitation granted in respect of the declared goods stands vitiated insofar as it was sought to be used to cover the export of undeclared goods.

The violation of Sections 50(2) and 50(3), read together, clearly establishes that the exporter attempted to export undeclared goods otherwise than in accordance with law, thereby strengthening the finding that the undeclared goods were attempted to be exported improperly.

### **7.8 Role of Custodian:**

It appears that M/S. EFC LOGISTICS INDIA PVT LTD, being an approved Customs Cargo Service Provider (CCSP), permitted the entry of export cargo comprising 04 drums, 16 cartons, and 57 cartons containing pregnancy kits, in connection with Shipping Bills No. 4617124 and 4617956 both dated 05.10.2024, into the customs area without ensuring compliance with the mandatory requirements prescribed under Regulation of the Handling of Cargo in Customs Areas Regulations, 2009. Further, the custodian submitted SOP of Export Operations with Doc No. SOP/EXPOPS/01 issued date 31/01/2023 violated themselves, thus allowing cargo without following operating procedure into CFS.

It appears that by allowing the aforesaid cargo to enter the customs area without proper verification of the filing and authorization status of the Shipping Bills and by removing the subject cargo without permission, EFC CFS failed to exercise the due diligence expected of a CCSP and neglected to discharge its statutory obligations stipulated under paras 6(1)(f), 6(1)(g) and 6(1)(q) of HCCAR, 2009. The responsibilities under HCCAR, 2009 are

substantive in nature and require active verification, record maintenance, secure custody, and strict control over movement of export goods within the customs area. Such failure indicates a lapse in internal control mechanisms and amounts to violation of the conditions of approval granted to the CCSP under the said Regulations.

Further, Section 141(2) of the Customs Act, 1962 fastens statutory responsibility on all persons concerned with the handling, storage, custody, or control of imported or export goods to comply with the provisions of the Act and the rules and regulations made thereunder. The liability under this provision is independent and directly attaches to the custodian. Therefore, by permitting entry of export cargo without ensuring compliance with Regulation of HCCAR, 2009, EFC CFS has failed to adhere to the regulatory framework governing customs areas, thereby compromising customs control mechanisms and rendering itself liable under Section 141(2) of the Customs Act, 1962 read with HCCAR, 2009.

Accordingly, a letter dated 20.02.2026 addressed to DC/CCSP Cell, JNCH regarding requesting for action against M/s EFC Logistics India Pvt. Ltd. for violation of HCCAR, 2009 in the subject case was issued on 20.02.2026.

## **8. CONCLUSION & RECOMMENDATIONS:**

**8.1** In view of the foregoing and the facts of the case, it appears that the exporter, M/s Afrinext Overseas Pvt Ltd (IEC no.-3417501504) by the said acts and omissions has rendered the undeclared goods, which were attempted to be improperly exported, liable for confiscation under the provisions of Sections 113(d), 113(h) and 113(i) of the Customs Act, 1962 and rendered themselves liable to penalty under Section 114(i) and/or 114(iii) and also under Section 114AA of the Customs Act, 1962.

**8.2** It appears that the Customs Broker M/s P. N. Shipping Agency (AAAFP1181BCH001), has not complied with the norms stipulated in Regulation 10(d) & 10(e) of CBLR, 2018, hence have rendered themselves liable for penalty under Regulations 18 of the CBLR 2018 and other actions under CBLR, 2018.

In addition, it also appears that C.B., M/s P. N. Shipping Agency (AAAFP1181BCH001) liable for penalty under Section 114(i) and/or 114(iii) and also under Section 114AA of the Customs Act, 1962, for their acts of omission and commission which rendered the goods liable for confiscation

under the provisions of Section 113(d), 113(h) and 113(i) of the Customs Act, 1962.

**8.3** It appears that M/S. EFC LOGISTICS INDIA PVT LTD has contravened the provisions stipulated under paras 6(1)(f), 6(1)(g) and 6(1)(q) of Handling of Cargo in Customs Areas Regulations, 2009. Therefore, it is recommended that appropriate action may be initiated against M/S. EFC LOGISTICS INDIA PVT LTD under the Handling of Cargo in Customs Areas Regulations, 2009 for violation of Regulations and breach of the conditions of approval granted to it as a Customs Cargo Service Provider, including consideration of penal action and proceedings for suspension or revocation of approval under the relevant provisions of HCCAR, 2009. Further, in terms of Section 141(2) of the Customs Act, 1962, EFC CFS, being a person entrusted with the custody and control of export goods within the customs area, is statutorily bound to ensure compliance with the Act and the regulations framed thereunder; therefore, penal action as deemed fit under the Customs Act, 1962 may also be examined for failure to discharge such statutory obligations and for compromising the prescribed customs control mechanism.

**9.** The department reserves its right to amend, modify or supplement this Investigation Report (IR) at any time prior to the adjudication of the case. This IR is issued without prejudice to any other action that may be taken in respect of the goods in question and/or against the person concerned or any person, if found involve, under the provisions of the Customs Act, 1962 and/any other law for time being in force in India.

**10.** This issues with the approval of Commissioner of Customs (General), JNCH.

**11.** The Relied Upon Documents (RUDs) are listed as "Annexure A' to this Investigation Report.

Digitally signed by

Kopal Tandon

Date: 24-03-2026

19:01:37  
(Kopal Tandon)

Joint Commissioner of Customs(in-situ)  
Central Intelligence Unit



OFFICE OF THE COMMISSIONER OF CUSTOMS (GEN.)  
MUMBAI ZONE - II, CENTRAL INTELLIGENCE UNIT,  
JAWAHARLAL NEHRU CUSTOM HOUSE,  
NHAVA SHEVA,  
DIST. RAIGAD, MAHARASHTRA - 400 707.  
Tel. Nos. 27241055, 27241739, Fax: 27241828  
E-mail id: [Nsp@nhavaipcb.customs.gov.in](mailto:Nsp@nhavaipcb.customs.gov.in)

F.No. SG/Misc-11/2024-25/CIU/JNCH

Dated 10.10.2024

HOLD NO. 09/2024-25

To,  
The Manager,  
BACT Terminal  
Nhava Sheva

Sir,

Subject: - Placing consignment on HOLD Regarding

I have been directed to inform you that the goods covered vide the following Container Number has to be put on hold: -

Sr. No.	Container number
01	TEU06847426
02	MIRKU4140154

Note - This information is confidential in nature and the details should not be shared or parted with any unauthorized person by means of any communication. The consignment should be placed under CCTV surveillance.

This issues with the approval of the Commissioner of Customs, NS-G, JNCH, Nhava Sheva.

Yours faithfully,

(Rahul Tarse)

Deputy Commissioner of Customs,  
CIU, JNCH, Nhava Sheva.

Proushin. J. Shah  
12/10/24

P2  
Uttam Kulkarni  
12/10/24

Scanned with CamScanner

01

G. A. S.

10/10/2024



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code  
INNSA1  
IEC/B  
GSTIN/TYPE  
CB CODE  
TYPE  
Nos  
PKG

SB No  
4617956  
3417501504  
24AAPCA451B1120 GSN  
AAAF1181BCH001  
INV  
ITEM  
CONT  
1883 G.WT KGS 20200



JNH, NHAVA SHEVA, TALURAN, DIST-RAIGAD-400767

**PART - I - SHIPPING BILL SUMMARY**

A STATUS	1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROOTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT			
SEA	N		Y	N	Y	Y	Y	N	N		Y			
12.PORT OF ORIGIN	INNSA1 (Jawahar Lal Nehru (Nh) Gujarat)					13.COUNTRY OF FINAL DESTINATION ANGOLA								
14.STATE OF ORIGIN	Gujarat					15.PORT OF FINAL DESTINATION AGLAD (Luanda)								
16.PORT OF DISCHARGE	LOGLAD (Luanda)					17.COUNTRY OF DISCHARGE ANGOLA								
1.EXPORTER'S NAME & ADDRESS ATRINEXT OVERSEAS PRIVATE LIMITED Office No 1006 NEPTUNE EDGE, B/N NEP DR VIKRAM SARABHAI ROAD, VADIVADI, VADODARA 3950021 2.Type: Private														
7. CONSIGNEE NAME & ADDRESS TO THE ORDER OF AAFNEXT FARMACIA (SU) LDA LOJA 251 L. ARMAZEM DA SICCAI MULEMBA LUANDA														
8. GSTIN / TYPE 24AAPCA451B1120 GSN														
9. FOREX BANK A/C NO 25XXXXXXXXX24														
10. DBK BANK A/C NO 25XXXXXXXXX24														
11. IFSC NO INDR0000017														
1.FOB VALUE 4587340.28			2.FREIGHT 541202			3.INSURANCE 9105			4.DISCOU 0			5.COM 0		
6.DEDUCTIONS 0			7.PIC 0			8.DUTY 0			9.CESS 0			1.DBK CLAIM 52961		
1.MAWB NO.			2.MAWB DT			3.HAWB NO.			4.HAWB DT			5.IGST VALUE 35471		
4. CIN NO. 24PCEG10081562555300			5. CIN DT. 08-OCT-24			6. CIN SITE ID INNSA1			1.SNO 1			2.INV NO. IN/AAR/16/124-25		
1.CONTAINER			2.SEAL			3.DATE			4.S No			3. INV AMT. 56427.65		
1.ANNEX DETAILS			2.CHALLAN NO			3.PAYMT DT			4.AMOUNT			4.CURRENT EUR		

1. SEAL TYPE	2. NATURE OF CARGO	3. NO. OF PACKETS	4. NO. OF CONTAINERS	5. LOOSE PACKETS
WAREHOUSE SEALED	CONTAINERISED	1583	0	0

6. MARKS & NUMBERS  
AS PER INVOICE \* WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/RODTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME \* LUT NO:AD240224007239G

1. EVENT	2. DATE	3. TIME	4. LEO NO.	5. LEO Date.
5. Submission	05-OCT-24	18:47		08-OCT-24
5. Assessment	08-OCT-24	20:28		31-JUL-25
7. Examination	08-OCT-24	20:39		
9. LEO				
10. SEZ UNIT Details				

Signature Not Verified  
 Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS on Date: 2024.10.08 20:32:15  
 Reason: CUSTOMS  
 Location: INDIA

Glossary  
 A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSL - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Undertaking, B - CB - Customs Broker, AD - Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference, C - DISCOU - Discount, COM - Commission, PIC - Packing Charges, D - EX. PR. - Export Promotions, E - MAWB / HAWB - Master / House Airway Bill Number, J-BRC - Bank Realisation Certificate

Scan QR Code using ICETRAK Mobile App for authentication  
 Visit ICEGATE portal to verify watch version

P1  
 GURU  
 12-10-2024

P2  
 Pradhehin J Shinde  
 12/10/24

P2  
 UHAM Raut  
 12/10/24



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Part Code  
INNSA1  
IEC/BY  
GSTIN/TYPE  
CB CODE  
TYPE  
Nor  
PKG

SB No  
4617956  
341760150A  
21AAPCA4516H1ZO GSN  
AAAPF11618CH001  
INVT  
1  
15  
1683  
G.WT  
KGS  
20200

SB Date  
05-OCT-24  
0



\*5627081070212541

ENCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - II - INVOICE DETAILS**

1. S.No	2. INVOICE No. & Dt.	3. P.O. No. & Dt.	4. LoC No. & Dt.	5. Contract No. & Dt.	6. AD code	7. INVTerm
1	IN/AAR/16124-25 04/10/2024 1. EXPORTER'S NAME & ADDRESS AFRINEXT OVERSEAS PRIVATE LIMITED Office No. 1006 NEPTUNE EDGE Bldg NEP DR VISRAM SARABHAI ROAD, VADIWADI, 390007				6380021	CIF
3. THIRD PARTY NAME & ADDRESS				2. BUYER'S NAME & ADDRESS AXDLAN TRADERS FZ - LLC A4-906, BUILDING NO A4, AL HAMARA INDUSTRIAL ZONE -FZ RAK, UNITED ARAB EMIRATES		
				4. BUYER AEO STATUS		

C.VAL DTLS	1. INVOICE VALUE		2. FOB VALUE		3. FREIGHT	4. INSURANCE	5. DISCOUNT	6. COMMISON	7. DEDUCT	8. PIC	9. EXCHANGE RATE
	1. Item SNo	2. HS CD	3. DESCRIPTION	4. QUANTITY	5. UQC	6. RATE	7. VALUE(F/C)				
	56427.65	EUR	50382.65	EUR	5945	EUR	100	0	0		1 EUR INR 91.05
	1	30049099	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - RINGER LACTATE INFUSION	8000	NOS	196	1584				
	2	30049099	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - D5 INFUSION	550	NOS	194	106.7				
	3	30049099	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - SODIUM CHLORIDE INFUSION	1450	NOS	186	269.7				
	4	33059019	ALMOND OIL 50ML	10994	NOS	233	2561.6				
	5	33049990	BABY OIL 200ML	5328	NOS	493	2626.7				
	6	33059019	ALMOND OIL 250ML	11025	NOS	544	5997.5				
	7	34011190	GLUTATHIONE & COLLAGEN SOAP	5355	NOS	376	2013.48				
	8	33059090	HAIR REMOVAL CREAM	4860	NOS	532	2585.52				
	9	33059090	HAIR WAX GEL	6330	NOS	544	3443.52				
	10	30049065	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - INDOMETHACIN 100MG SUPPOSITORIES	70	THD	44.09	3086.3				
	11	30049099	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - HEMORRHOIDAL SUPPOSITORIES	70	THD	58.355	4084.85				
	12	30059090	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - COMPRESSA GAUZE STERILE 20C M X 20CM - 8 PLY	100.8	THD	75.213	7581.47				
	13	30045035	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - ASCORBIC ACID TABLET	970	THD	9.337	9056.89				
	14	30045035	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - ASCORBIC ACID TABLET	995	THD	9.337	9290.32				
	15	49019900	PROMOTIONAL ITEM - CALLENDER	3000	NOS	713	2139				

**Glossary**

Ref - Reference P.O. - Purchase Order, LoC - Letter of Credit, AD - Authorised Dealer C: VAL DTLS - Valuation Details  
OB - Freight On Board, DEDUCT - Deduction, P/C - Packing Charge D: HS CD - Harmonized System Code, UQC - Unit Quantity Code

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P1  
SIRIS

CB  
A. Ahim-J. Shah  
20/10/24

P2  
UHAMK



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Part Code: INDIA  
REC.DI: 24775/1504  
OBJN TYPE: AAAPC  
CB CODE: AAAT  
TYPE: 15  
REV: 1001  
PKG: 1001



NHAVA SHEVA, TAL. URAN, DIST RAJGAD-400707

**PART - III - ITEM DETAILS**

1. ITRN	2. ITRNSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(FIC)	9. FOB (INR)	10. PMV
1	1	30049000	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - DIMENHYDRINATE INFUSION	8500	NOS	198	1684	16870.81	17.71
		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18SCHCOD	
		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
				Madhya Pradesh		INDORE			
		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM			
		0 INR	GNX100	Y	Yes	N			

1. ITRN	2. ITRNSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(FIC)	9. FOB (INR)	10. PMV
2	2	30049000	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - DS INFUSION	500	NOS	104	52.0	52.0	57.35
		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18SCHCOD	
		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
				Madhya Pradesh		INDORE			
		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM			
		0 INR	GNX100	Y	Yes	N			

1. ITRN	2. ITRNSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(FIC)	9. FOB (INR)	10. PMV
10049000			HARMLESS MEDICINES FOR HUMAN CONSUMPTION - SODIUM CHLORIDE INFUSION	1450	NOS	106	269.7	21925.69	16.83
		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18SCHCOD	
		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
				Madhya Pradesh		INDORE			
		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM			
		0 INR	GNX100	Y	Yes	N			

1. ITRN	2. ITRNSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(FIC)	9. FOB (INR)	10. PMV
2			ALMOND OIL 60ML	10994	NOS	233	2561.6	208747.82	20.84
		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18SCHCOD	
		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
				Gujarat		VADODARA			
		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM			
		0 INR	GNX100	Y	Yes	N			

1. ITRN	2. ITRNSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(FIC)	9. FOB (INR)	10. PMV
2			OIL 200ML	5328	NOS	493	2626.7	213540.23	44.09
		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18SCHCOD	
		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
				Gujarat		VADODARA			
		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM			
		0 INR	GNX100	Y	Yes	N			

**GLOSSARY**

n Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
ferential treatment Availed Abroad

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*Poothuin J. Shah*  
12/10/24

*Ushan Raw*  
12/10/24



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code  
INNSA1  
IEC/Br  
GSTIN/TYPE  
CB CODE  
TYPE  
Nos  
PKG

SB No  
4617956  
3417501504  
24AAPCA451BH1ZO GSN  
AAAF1181BCH001  
INV  
1  
1683  
ITEM  
15  
G.WT  
KGS  
CONT  
0  
20290



5822081020242041

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

**PART - III - ITEM DETAILS**

11. DUTYAMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD		
1	6	33059019	ALMOND OIL 250ML	11025	NOS	544	5997.5	487580.6	48.65
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback		2536	KGS	Gujarat		VADODARA			
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
1	7	34011190	GLUTATHIONE & COLLAGEN SOAP	5355	NOS	376	2013.48	163687.77	33.62
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback		1065	KGS	Gujarat		VADODARA			
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
1	8	33059090	HAIR REMOVAL CREAM	4860	NOS	532	2585.52	210192.39	47.57
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback		681	KGS	Gujarat		VADODARA			
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
1	9	33059090	HAIR WAX GEL	6330	NOS	544	3443.52	279944.28	48.65
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback		2195	KGS	Gujarat		VADODARA			
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				
1	10	30049065	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - INDOMETHACIN 100MG SUPPOSITORIES	70	THD	44.09	3086.3	250903.66	3942.77
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN			
Drawback		156	KGS	Gujarat		VADODARA			
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM				
NCPTI	0 INR	GNX100	Y	Yes	N				

**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

JNCH, NHAVA SHEVA, TAL. URAN, DIST-RAIGAD-400707

Part Code: INNSA1  
 IEC/Br: 3417501504  
 GSTIN/TYPE: 24AAPCA451R1Z0 GSN  
 CB CODE: AAAPF1181BCH001  
 TYPE: INV ITEM CONT  
 Nos: 1683 G.WT: 15 KGS: 20200  
 PKG

SB No: 4617956  
 SB Date: 05-OCT-24



**PART - III - ITEM DETAILS**

11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD				
1	11	30049009	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - HEMORRHOIDAL SUPPOSITORIES	70	THD	58.355	4984.85	332081.65	5216.43	19	VADODARA
19. SCHEME DESCRIPTION		20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		29. THIRD PARTY ITEM	
Drawback		184		KGS		Gujarat		VADODARA		N	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR		GNX100		Y		Yes		N	
1	12	30059090	HARMLESS MEDICINES FOR HUMAN CONSUMPTION - COMPRESSA GAUZE STERILE 20CM X 20CM - 8 PLY	100.8	THD	75.213	7581.47	616343.11	6725.96	19	VIRUDHUNAGAR
19. SCHEME DESCRIPTION		20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		29. THIRD PARTY ITEM	
Drawback		1764		KGS		Tamil Nadu		VIRUDHUNAGAR		N	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR		GNX100		Y		Yes		N	
1	13	30045035	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - ASCORBIC ACID TABLET	970	THD	9.337	9056.89	736286.76	834.97	19	VADODARA
19. SCHEME DESCRIPTION		20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		29. THIRD PARTY ITEM	
Drawback		160		KGS		Gujarat		VADODARA		N	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR		GNX100		Y		Yes		N	
1	14	30045035	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - ASCORBIC ACID TABLET	995	THD	9.337	9290.32	755265.67	834.97	19	VADODARA
19. SCHEME DESCRIPTION		20. SQC MSR		21. SQC UQC		22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		29. THIRD PARTY ITEM	
Drawback		2620		KGS		Gujarat		VADODARA		N	
24. PT Abroad		25. COMP CESS		26. END USE		27. FTA BENEFIT AVAILED		28. REWARD BENEFIT		29. THIRD PARTY ITEM	
NCPTI		0 INR		GNX100		Y		Yes		N	

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2185  
 11/10/2024

*Arushin J Shah*  
 12/10/24

*Utkarsh*  
 12/10/24

**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA


Port Code	SB No	SB Date	
INNSA1	4617956	05-OCT-24	
IEC/Br	3417501504	0	
GSTIN/TYPER	24AAPCA4518H1ZO GSN		
CB CODE	AAAFP1181BCH001		
TYPE	INV	ITEM	CONT
Nos	1	15	0
PKG	1683	G.WT	KGS 20200

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

\*SB22081020742041

**PART - III - ITEM DETAILS**

1. VVSN	2. ITEMSN	3. HS CD	4. DESCRIPTION	5. QUANTITY	6. UQC	7. RATE	8. VALUE(F/C)	9. FOB (INR)	10. PMV
1	15	49019900	PROMOTIONAL ITEM - CALLENDER	3000	NOS	.713	2139	173891.85	63.76
11. DUTYAMT		12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTAT	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD	
				N	LUT	0		00	
9. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
ee SB Involving Remittance C			3000	NOS	Gujarat		VADODARA		
24. PT Abroad		25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI		0 INR	GNX100	Y		No	N		

<b>SYSTEM</b> IND CUSTOMS Y OF FINANCE	Port Code	SB No	SB Date		
	INNSA1	4617956	05-OCT-24		
	IEC/B+	3417501504	0		
	GSTIN/TYPE	24AAPCA4519H1Z0 GSN			
	CB CODE	AAAF118110CH001			
	TYPE	INV	ITEM		CONT
D-400707	No*	1	15	0	
	PKG	1683	G.WT	KGS	20200

**IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

QTY/WT	5.VALUE	6.RATE	7.DBK AMT	8.STATELEV	9.CEN.LEV	10.ROSL CLAIM
8090	126712.61	1.2	1515.27	0	0	0
550	10674.2	1.2	104.09	0	0	0
1450	21925.65	1.2	263.11	0	0	0
10994	208247.82	1.2	2498.97	0	0	0
5329	213540.23	1.2	2562.48	0	0	0
11025	402580.6	1.2	5850.97	0	0	0
5355	161687.77	1.2	1964.25	0	0	0
4980	210192.39	1.2	2522.31	0	0	0
6330	279944.26	1.2	3350.33	0	0	0
70	250913.66	1.2	3010.84	0	0	0
70	332081.69	1.2	3984.98	0	0	0
100.6	616343.11	1.2	7396.12	0	0	0
970	736288.76	1.2	8835.47	0	0	0
995	755265.67	1.2	9063.19	0	0	0

**B. AA / DFIA LICENCE DETAILS**

4.DESCN OF EXPORT ITEM	5.EXP SNO	6.EXPQTY	7.UQC	8.FOB VALUE
10.DESCN OF IMPORT ITEM	11IMP SNO	12IMPQTY	13.UQC	14.INDIG / IMP

**C. JOBBING DETAILS**

4.DESCN OF IMPORTED GOODS	5.QTY IMP	6.QTY USED
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**D. SINGLE WINDOW DECLARATION**

JALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
SQC			4250	KGS
CESS			0	INR
RDT	RODTEPY	Claimed	4250	KGS
DOO	410			
EPT	NCPTI			
STO	23			
SQC			293	KGS
CESS			0	INR
RDT	RODTEPY	Claimed	293	KGS
DOO	410			
EPT	NCPTI			
STO	23			
SQC			770	KGS
CESS			0	INR
RDT	RODTEPY	Claimed	770	KGS
DOO	410			
EPT	NCPTI			
STO	23			
SQC			688	KGS
CESS			0	INR
RDT	RODTEPY	Claimed	688	KGS
DOO	461			
EPT	NCPTI			
STO	24			
SQC			1054	KGS
CESS			0	INR
RDT	RODTEPY	Claimed	1054	KGS
DOO	461			
EPT	NCPTI			
STO	24			
SQC			2536	KGS
CESS			0	INR

**Glossary**

A: DBK - Drawback ROSL - Rebate of State Levies, B: DFIA - Duty Free Import  
 y CodeFOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement  
 result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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 GATE portal to verify latest version.

*Praveen J. Shah*  
 12/10/24

*Uttam Rao*  
 12/10/24



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Part Code INNSA1  
SB No 4617956  
IEC/Br 1417501504  
GSTIN/TYPE 24AAPCA451R011ZD:GSH  
CB CODE AAAAF118111CH001  
TYPE INV ITEM CONT  
Nos 1 15 0  
PKG 1083 G WT KGS 20290



3 1 to 4

GUJARAT

GENCH, NHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707

**PART - IV - EXPORT SCHEME DETAILS**

**E. SINGLE WINDOW DECLARATION - CONSTITUENTS**

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

**F. SINGLE WINDOW DECLARATION - CONTROL**

1. INVSNO	2. ITEMSNO	3. CONTROL TYPE	4. LOCATION	5. ST DT	6. END DT	7. RES CD	8. RES TEXT
-----------	------------	-----------------	-------------	----------	-----------	-----------	-------------

**G. SUPPORTING DOCUMENTS**

1. INVSNO	2. ITEMSNO	3. DOCTYPCD	4. ICEGATE ID	5. IRN	6. PARTY CD	7. ISSUE PLA	8. ISS DT	9. EXP DT
1	0	271000	PNS736	2024100500193399	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25
1	0	380000	PNS736	2024100500194490	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25
1	0	001000	PNS736	2024100500193398	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25
1	1	934000	PNS736	2024100500193400	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25
1	1	325000	PNS736	2024100500193397	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25

**H. INVOICE DETAILS**

1. SNO	2. INVOICE NO	3. INVOICE AMOUNT	4. CURRENCY
1	IN/AAR/161/24-25	56427.55	EUR

**I. CONTAINER DETAILS**

1. SNO	2. CONTAINER	3. SEAL	4. DATE
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**J. AR4 DETAILS**

1. INVSNO	2. ITEMSNO	3. AR4 NUMBER	4. AR4 DATE	5. COMMISSIONERATE	6. DIVISION	7. RANGE
1	1	215	26-SEP-24	23DCDPS8178D1ZE		
1	2	214	26-SEP-24	23DCDPS8178D1ZE		
1	3	215	26-SEP-24	23DCDPS8178D1ZE		
1	4	THW1005	02-OCT-24	24AAFCT1101K2ZQ		
1	5	THW1003	01-OCT-24	24AAFCT1101K2ZQ		
1	6	THW1003	01-OCT-24	24AAFCT1101K2ZQ		
1	7	THW1005	02-OCT-24	24AAFCT1101K2ZQ		
1	8	THW1005	02-OCT-24	24AAFCT1101K2ZQ		
1	9	THW1003	01-OCT-24	24AAFCT1101K2ZQ		
1	10	70/24-25	28-SEP-24	24AAACG8443J1ZX		
1	11	70/24-25	28-SEP-24	24AAACG8443J1ZX		
1	12	MP/133/24-25	27-SEP-24	33ABAFM6278M1ZW		
1	13	TAX24250283	04-OCT-24	24AAKCA7446B1ZW		
1	14	TAX24250283	04-OCT-24	24AAKCA7446B1ZW		

**K. THIRD PARTY DETAILS**

1. INVSNO	2. ITEMSNO	3. IEC	4. EXPORTER NAME	5. ADDRESS	6. GSTN ID AND TYPE
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**L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS**

1. INVSNO	2. ITEMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE STATE	6. TRANS CY	7. ADDRESS
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**M. RODTEP DETAILS**

1. INVSNO	2. ITEMSNO	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
1	1	4250	KGS	1	1030
1	2	293	KGS	1	69
1	3	770	KGS	1	175
1	4	686	KGS	1	1666
1	5	1054	KGS	1	1708
1	6	2536	KGS	1	3901
1	7	1065	KGS	1	1473
1	8	681	KGS	1	1682
1	9	2195	KGS	1	2240
1	10	156	KGS	1	2007
1	11	184	KGS	1	2657

**Glossary**

IN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import  
orization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement  
G - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

Scan QR Code using ICETRAK Mobile App for authentication  
Visit ICEGATE portal to verify if test station.

*GURU*  
12/10/24

*Poojithin J. Shah*  
12/10/24

*Utham Rao*  
12/10/24



**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Port Code	INNSA1	SB No	4617956	SB Date	05-OCT-24
IEC/Br			3417501504		0
GSTIN/TYPE			24AAPCA451RH1Z0	GSN	
CB CODE			AAAFP11818CH001		
TYPE		INV		ITEM	CONT
No		1		15	0
PKG		1683	G.WT	KGS	26200



ANCH, NHAVA SHEVA, TAL-URAN, DIST-RAIGAD-400707

**PART - IV - EXPORT SCHEME DETAILS**

1	12	1784	KGS	1	4131
1	13	160	KGS	1	5090
1	14	2520	KGS	1	6542

**N. REEXPORT DETAILS**

1. INVS 2. ITMSN 3. BE SITE ID 4. BE NUMBERS 5. BE DATES 6. BE INV SNO 7. BE ITEM S 8. BE QTY 9. BE UQC

**Glossary**

VSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free import authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - P...

Scan QR Code using ICETRAK Mobile App for authentication. Visit ICEGATE portal to verify latest version.

*Gefis*  
12-10-2027

*Pouthisin-J. Ghosh*  
12/10/24

*Utham Rai*  
12/10/24

EDI SYSTEM  
INDIA AND CUSTOMS  
DEPARTMENT OF FINANCE

Part Code	INSAT	SB No	SB Date
IEC/B	4617956	3417501504	05-OCT-24
GSTIN/TYPE	24AAPCA4518H120 GSN	AAAFP1181BCH001	
CB CODE			
TYPE	INV	ITEM	CONT
No	1	15	0
PKG	1683	G.WT	KGS 20200

LOAD-400707

PART - V - DECLARATIONS

AUTHORIZED SIGNATORY

CHA NAME .AAAFP1181BCH001

using ICETRAK Mobile App for authentication.  
EGATE portal to verify latest version.

*Poojitha J. Shah*  
12/10/24

*Uttam*  
12/10

# PACKING LIST

**EXPORTER:**  
 EXPORT OVERSEAS PRIVATE LIMITED,  
 EXPORT HOUSE NO 452R U1, DE-01 2020,  
 NEPTUNE EDOE, 8/11 NEPTUNE TRINITY,  
 NEPTUNE CAMPUS DR, SARABHAI ROAD,  
 VADWADI-VADODARA 39007

**BUYER:**  
 ARDEAN TRADERS FZ - LLC  
 AR 808, BUILDING NO 44 AL HAMARA INDUSTRIAL ZONE #1,  
 RAK, UNITED ARAB EMIRATES  
 Email: ardeantraders@gmail.com

**PAYMENT TERMS:** Partial and Advance Payment will be Accepted  
**CARRIAGE BY:** T X 60 FT  
**FINAL DESTINATION:** LUANDA, ANGOLA  
**CONTAINER REFERENCE:** IND 193

S.No	Mark & Nos.	No. & Kind of Pkgs.	Name of the Product
------	-------------	---------------------	---------------------

We intend to claim rewards under Benefit of Reimbursement of

1	3-310	1X25	<b>HARMLESS MEDICINES FOR HUMAN CONSUMPTION</b> <b>BANER LACTATE INFUSION</b> Each 100ml Contains: Sodium Chloride BP 0.45 mg Potassium Chloride BP 0.05g, Calcium Chloride dihydrate BP 0.007g, Water for Injection BP q.s. Batch No: 801206 Mfg. Dt: 08/2024 Exp. Dt: 07/2027 Batch No: 801207 Mfg. Dt: 08/2024 Exp. Dt: 07/2027
2	321-342	1X20	<b>HARMLESS MEDICINES FOR HUMAN CONSUMPTION</b> <b>DE INFUSION</b> Each 100 ml contains: Glucose Anhydrous BP 5g Water for Injection BP q.s. Batch No: 040204 Mfg. Dt: 07/2024 Exp. Dt: 06/2027
3	343-400	1X25	<b>HARMLESS MEDICINES FOR HUMAN CONSUMPTION</b> <b>SODIUM CHLORIDE INFUSION</b> Each 100 ml contains: Sodium Chloride BP 0.5g Water for Injection BP q.s. Contains preservative (i.e. NaCl 150, Cl 150) Total sodium concentration 300 mg/ml NaCl Batch No: 841115 Mfg. Dt: 08/2024 Exp. Dt: 07/2027
4	401-476	1X1X168	<b>RIMOND OIL 250ML</b> Batch No: 1C24356 Mfg. Dt: 08/2024 Exp. Dt: 07/2027
5	477-587	1X1X68	<b>BABY OIL 100ML</b> Batch No: 1C24364 Mfg. Dt: 08/2024 Exp. Dt: 07/2027
6	588-632	1X1X45	<b>RIMOND OIL 250ML</b> Batch No: 1C24360 Mfg. Dt: 08/2024 Exp. Dt: 07/2027
7	633-654	1X1X45	<b>GLUTATHIONE &amp; COLLAGEN SOAP</b> Batch No: 1C24374 Mfg. Dt: 09/2024 Exp. Dt: 08/2027
8	655-1032	1X1X50	<b>HAIR REMOVAL CREAM</b> Batch No: 1C24357 Mfg. Dt: 08/2024 Exp. Dt: 07/2027
9	1033-1243	1X1X20	<b>HAIR WAX GEL</b> Batch No: 1C24387 Mfg. Dt: 08/2024 Exp. Dt: 08/2027
10	1244-1217	2X50X10X30	<b>HARMLESS MEDICINES FOR HUMAN CONSUMPTION</b> <b>INDOMETHACIN 200MG SUPPOSITORIES</b> Each Suppository Contains: Indometacin USP 100 mg, Suppository Base Q.S. Batch No: 018 Mfg. Dt: 07/2024 Exp. Dt: 06/2027
11	1218-1207	2X50X10X30	<b>HARMLESS MEDICINES FOR HUMAN CONSUMPTION</b> <b>HEMORRHOIDAL SUPPOSITORIES</b> Each suppository contains: Hydrocortisone acetate BP 06.25% w/w 500mg BP 03.00% w/w BP 500 mg each 05.00% w/w BP 500 mg BP 03.00% w/w w/ w Base Suppository Q.S. Batch No: 03078 Mfg. Dt: 07/2024 Exp. Dt: 06/2027
12	1208-1175	1X50	<b>COMPRESSA SALVE STERILE 10CM X 8CM - 8 PLY</b>
13	1177-1476	10X10X30	<b>HARMLESS MEDICINES FOR HUMAN CONSUMPTION</b> <b>ASCORBIC ACID TABLET</b> Each Chewable Tablet Contains: Ascorbic acid BP 200 Mg Sodium Ascorbate BP 438 Mg Equivalent To Ascorbic Acid 200 Mg Excipients, q.s. Approved Colors Used Batch No: 1201405 Mfg. Dt: 08/2024 Exp. Dt: 08/2027
14	1477-1372	10X10X30	<b>HARMLESS MEDICINES FOR HUMAN CONSUMPTION</b> <b>ASCORBIC ACID TABLET</b> Each Chewable Tablet Contains: Ascorbic acid BP 200 Mg Sodium Ascorbate BP 438 Mg Equivalent To Ascorbic Acid 200 Mg Excipients, q.s. Approved Colors Used Batch No: 1201405 Mfg. Dt: 08/2024 Exp. Dt: 08/2027
15	1373-1681	1X1X30	<b>PROMOTIONAL ITEM - CALENDER</b>

NET WEIGHT : 18400.00 KGS

We declare that this invoice shows the actual price of goods and that all particulars are true and correct.

*Gyda*  
12/10/2024

*Pouthein J*  
12/10/2024

COMMERCIAL IMPORTS UNIT  
 EXPORT HOUSE NO. 43 & 44, SEAHAM INDUSTRIAL ZONE - 12  
 NEW DELHI EXPORT ZONE (NZE)  
 SEAHAM CAMPUS DR. SARABJEET ROAD,  
 SEAHAM INDUSTRIAL ZONE-120001  
 NEW DELHI-110049

AFRIMEX OVERSEAS PVT. LTD.  
 (FOR BILL) ARMAZON DE VOTER  
 NDUKORU, UGANDA

S. No.	Article No.	No. & Kind of Pkgs.	Name of the Product	QTY	UNIT	HS(CN)	Total Value (EUR)	TRX	Supplier Invoice No. & DATE
We intend to claim rewards under: Benefit of Remission of Duties and Taxes on Exported Products (RoDTEP)									
1.	1307	1525	HARMLESS MEDICINES FOR HUMAN CONSUMPTION RINDU LACTATE INFUSION Each 100 ml contains: Sodium Chloride BP 0.60 g Potassium Chloride BP 0.10 g, Calcium Chloride dihydrate BP 0.10 g, Sodium Bicarbonate BP 0.10 g	8,000.00	NOS	2839	€ 1,584.00	2.70	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
2.	1074C	1525	HARMLESS MEDICINES FOR HUMAN CONSUMPTION D5 INFUSION Each 100 ml contains: Glucose Anhydrous BP 5 g Water for injection BP 100 ml	550.00	NOS	2824	€ 109.50	0.05	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
3.	1074D	1525	HARMLESS MEDICINES FOR HUMAN CONSUMPTION SODIUM CHLORIDE INFUSION Each 100 ml contains: Sodium Chloride BP 0.9 g Water for injection BP 100 ml Contains Benzyl Alcohol: 0.5 Na-EDTA Ca 0.02 Total particle equivalent (ppm): 500 (Bacterial)	7,450.00	NOS	2839	€ 1,267.50	1.72	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
4.	1074E	10X154	ALMOND OIL 200ML	10,994.00	NOS	3403	€ 2,564.00	1.72	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
5.	1074F	10X154	HAIR OIL 200ML	5,228.00	NOS	3403	€ 1,206.50	2.59	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
6.	1074G	10X154	ALMOND OIL 200ML	11,025.00	NOS	3403	€ 3,087.60	5.27	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
7.	1074H	10X154	GLYCYRRHIZIN & COLLAGEN SOAP	3,455.00	NOS	3403	€ 2,014.48	2.39	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
8.	1074I	10X154	HAIR REMOVAL CREAM	4,860.00	NOS	3403	€ 2,365.52	3.04	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
9.	1074J	10X154	HAIR WAX GEL	8,330.00	NOS	3403	€ 3,483.52	5.57	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
10.	1244-1257	2X5X10X50	HARMLESS MEDICINES FOR HUMAN CONSUMPTION NIMOMETHACIN 300MG SUPPPOSORIES Each Suppository Contains: Nimometacin... 100 mg. Suppository Base Q1	70.00	THD	2829	€ 2,890.30	1.70	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
11.	1258-1262	2X5X10X50	HARMLESS MEDICINES FOR HUMAN CONSUMPTION HEMORRHOIDAL SUPPOSITORIES Each suppository contains: Hydrocortisone acetate BP 0.5% w/w Aluminum BP 0.02% w/w BP and zinc BP 0.02% w/w BP Aluminum BP 0.02% w/w BP Suppository B1	70.00	THD	2835	€ 4,084.85	1.66	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
12.	1263-1274	1X50	HARMLESS MEDICINES FOR HUMAN CONSUMPTION COMPRESSA Oculi STERILE 30CM X 30CM - 8 PLY	100.80	THD	35223	€ 7,581.47	10.29	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
13.	1277-1285	10X10X50	HARMLESS MEDICINES FOR HUMAN CONSUMPTION ASCORBIC ACID TABLET Each Chewable Tablet Contains: Ascorbic Acid BP... 200 Mg Sodium Ascorbate BP... 338 Mg Equivalent to Ascorbic Acid... 300 Mg Lactose... Q1 Sugarcane Juice... Q1	970.00	THD	2837	€ 9,056.88	9.23	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
14.	1477-1512	10X10X50	HARMLESS MEDICINES FOR HUMAN CONSUMPTION ASCORBIC ACID TABLET Each Chewable Tablet Contains: Ascorbic Acid BP... 200 Mg Sodium Ascorbate BP... 338 Mg Equivalent to Ascorbic Acid... 300 Mg Lactose... Q1 Sugarcane Juice... Q1	993.00	THD	2837	€ 9,290.14	9.32	GTIN: 2000100410100 INV NO: 2024/001 DATE: 20/10/2024
15.	1574-1649	10X154	PROMOTIONAL ITEM - CALENDER	3,000.00	NOS	2837	€ 2,139.00	1.77	SHODIYAK
							TOTAL OF VALUE	€ 50,427.05	58.22
							FREIGHT	€ 5,365.00	
							INSURANCE	€ 100.00	
							TOTAL FOB VALUE	€ 56,892.05	

AMOUNT IN WORDS - FIFTY SIX THOUSAND FOUR HUNDRED TWENTY SEVEN AND SIXTY FIVE CENTS ONLY

We declare that this invoice shows the actual price of goods and that all particulars are true and correct  
 Name of Account - Afrimex Overseas Private Limited  
 Account Number - 01001328148 (EFTC USD AC)  
 Bank Name - ABU DHABI BANK  
 Swift Code - ABUDDH33  
 BIC Code - ABUDDH33

for AFRIMEX OVERSEAS PVT. LTD.  
 (Authorized Signature)  
 \_\_\_\_\_  
 (Authorized Signature)

*Signature*  
 12/10/2024

*Provl. In- J. Shah.*  
 12/10/24

6  
 1



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Part Code: INNSA1  
SB No: 4617124  
SB Date: 05-OCT-24  
IEC/Dr: 3417801504  
05TIN/TYPE: 24AAPCA451RH1ZO GSN  
CB CODE: AAAFP11618CH001  
TYPE: INV ITEM CONT  
Nos: 13  
PKG: 1810 G.WT: KGS: 23299.25



JNCH, NHAVA SHEVA, TAL. URAN, DIST-RAIGAD-400707

**PART - I - SHIPPING BILL SUMMARY**

A STATUS		1.MODE	2.ASSESS	3.EXMN	4.JOBING	5.MEIS	6.DBK	7.ROOTP	8.LICENCE	9.DFRC	10.RE-EXP	11.LUT					
SEA		N	N	Y	N	Y	Y	Y	N	N		Y					
B DECLARANT DETAILS		12.PORT OF LOADING: INNSA1 (Jawahar Narm (N)) 14.STATE OF ORIGIN: Gujarat 16.PORT OF DISCHARGE: LOAC (Luanda) 17.COUNTRY OF DISCHARGE: ANGOLA 18.PORT OF FINAL DESTINATION: ANGOLA 15.PORT OF FINAL DESTINATION: ANGOLA 17.COUNTRY OF DISCHARGE: ANGOLA 7.CONSIGNEE NAME & ADDRESS: TO THE ORDER OF AFRIKHAHEL FARMACI (SU) LDA LOJA 253 M. ARMAZEM DE SI CAL EM FRENTE DE ESCOLA DE INDUVE ULEMBALLUANDA 8.GSTIN / TYPE: 24AAPCA451RH1ZO GSN 9.FOREX BANK A/C NO: 25XXXXXX424 10.DBK BANK A/C NO: 25XXXXXX424 11.IFSC NO: INDB000GTT					13.COUNTRY OF FINAL DESTINATION: ANGOLA 15.PORT OF FINAL DESTINATION: ANGOLA 17.COUNTRY OF DISCHARGE: ANGOLA 7.CONSIGNEE NAME & ADDRESS: TO THE ORDER OF AFRIKHAHEL FARMACI (SU) LDA LOJA 253 M. ARMAZEM DE SI CAL EM FRENTE DE ESCOLA DE INDUVE ULEMBALLUANDA 8.GSTIN / TYPE: 24AAPCA451RH1ZO GSN 9.FOREX BANK A/C NO: 25XXXXXX424 10.DBK BANK A/C NO: 25XXXXXX424 11.IFSC NO: INDB000GTT										
C VALU SUMMARY		1.FOB VALUE: 347833.58 2.FREIGHT: 546300 3.INSURANC: 0 4.DISCOU: 0 5.COM: 0 6.DEDUCTIONS: 7 7.PIC: 0 8.DUTY: 0 9.CESS: 0		1.DBK CLAIM: 39054 2.IGST AMT: 26036 3.CESS AMT: 0 4.IGST VALUE: 0 5.RODTEP AMT: 26036 6.ROBCTL AMT: 0		1.SHO: 1 2.INV NO: INVACH/180/24-25 3.INV AMT: 44318.93 4.CURRENC: EUR											
E MANIFEST DETAILS		1.MAWB NO: 2.MAWB DT: 3.HAWB NO: 4.HAWB DT: 5.N.O.C:		1.SHO: 1 2.INV NO: INVACH/180/24-25 3.INV AMT: 44318.93 4.CURRENC: EUR		1.SHO: 1 2.INV NO: INVACH/180/24-25 3.INV AMT: 44318.93 4.CURRENC: EUR											
G. EQUIPMENT DETAILS		1.CONTAINER		2.SEAL		3.DATE		4.S No		15R.NO		2.CHALLAN NO		3.PAYMT DT		4.AMOUNT	
I. ANNEX DETAILS		1.SEAL TYPE: WAREHOUSE SEALED 2.MARKS & NUMBERS		2.NATURE OF CARGO: CONTAINERISED AS PER INVOICE, WE INTEND TO CLAIM BENEFIT/REWARD UNDER MEIS/ROOTEP/REBATE OF STATE & CENTRAL TAXES & LEVIES SCHEME LUT NO:AD240224007239G		3.NO. OF PACKETS: 1818		4.NO. OF CONTAINERS: 0		5.LOOSE PACKETS: 0							
J. PROCESS DETAILS		1.EVENT: 5.Submission 5.Assessment 7.Examination 8.LEO		2.DATE: 05-OCT-24 08-OCT-24 08-OCT-24		3.TIME: 18:13 20:18 20:40		4.LEO NO. 5.LEO Date 6.BRC Realisation Date		4/4 08-OCT-24 31-JUL-25							
18. SEZ UNIT Details																	

Signature Not Verified

Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS CB Date: 2024.10.08 20:42 IST Reason: CUSTOMS Location: INDIA

**Glossary**

A: ASSESS - Assessed, EXMN - Examined, MEIS - Merchandise Export Incentive Scheme, DBK - Drawback, ROSt - Rebate of State Levies, DEEC - Duty Exemption Entitlement Certificate, DFRC - Duty Free Replenishment Certificate, LUT - Letter of Under Taking, B: CB - Customs Bank AD Authorized Dealer, AEO - Authorized Economic Operator, UCR - Unique Customs Reference, C: DISCOU - Discount, COM - Commission, PIC Packing Charges, D: EX, PR - Export Promotions, E: MAWB / HAWB - Master / House Airway Bill Number, J: BRC - Bank Realisation Certificate

Scan QR Code using ICETRAK mobile App for authentication. Visit ICEGATE port to verify latest version.

P1  
GASD  
12/10/24

Prashant J. S...  
12/10/24

Pr  
Officer A/c  
12/10/24

INDIAN CUSTOMS EDI SYSTEM  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

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

Part Code: 92NSA1  
IEC/B: 3417501504  
OSTIN/TYPE: 24AAPCA4518H1ZG GSN  
CB CODE: AAAFP11818CH001  
TYPE: INV  
Nbr: 1  
PKG: 1618  
SB No: 4617124  
SB Date: 05-OCT-24  
3417501504  
24AAPCA4518H1ZG GSN  
AAAFP11818CH001  
CONT: 0  
ITEM: 1  
O.WT: KGS  
23259.26



PART - II - INVOICE DETAILS

A REF	1.S.No	2.INVOICE No. & Dt	3.P.O.No. & Dt	4.LoC No. & Dt	5.Contract No. & Dt	6.AD code	7.INVTERM
		INACH18024-25 04/10/2024				6380021	CIF
B TRANSACTION PARTIES	1.EXPORTER'S NAME & ADDRESS			2.BUYER'S NAME & ADDRESS			
	AFRINEXT OVERSEAS PRIVATE LIMITED Office No 1006, NEPTUNE EDGE, B1, NCP DR VIKRAM SARABHAJI ROAD, VADIVADI, 300007			CHAYON FZE FLEXI DC5K, RAKI 7 BUSINESS ZONE FZ, RAK, UNITED ARAB EMIRATES.			
	3.THIRD PARTY NAME & ADDRESS			4.BUYER AED STATUS			

C,VAL DTLS	1.INVOICE VALUE	2.FOB VALUE	3.FREIGHT	4.INSURANCE	5.DISCOUNT	6.COMMISON	7.DEDUCT	8.PIC	9.EXCHANGE RATE
	44316.93 EUR	36216.93 EUR	8000 EUR	100 EUR	0	0	0		1 EUR INR 91.05

1.ItemSNo	2.HS CD	3.DESCRPTION	4.QUANTITY	5.UQC	6.RATE	7.VALUE(PIC)
1	30048011	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - LOZENGES BAG	1102.5	THD	4.04153	4455.79
2	30049099	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - SODIUM CHLORIDE INFUSION 500 ML	17250	NOS	18798	3242.66
3	30044860	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - BROMHEXINE 1 BMG SYRUP	9900	NOS	25175	2492.33
4	30049011	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - VAGINAL 500 GEL	10000	NOS	29539	2953.9
5	30049059	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - ARTEMETHER 40MG INJECTION	233.76	THD	44.3092	10357.72
6	30049099	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - TESTOSTERONE 25MG INJECTION	25200	NOS	36714	1691.93
7	30049035	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - ONDANSETRON 4MG/2ML INJECTIO N	48	THD	17.7908	853.96
8	30049094	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - AMINOPHYLLINE INJECTION	9150	THD	01188	108.7
9	33049990	SUNSCREEN LOTION 100ML	24768	NOS	49009	12138.55
10	33049990	SUNSCREEN LOTION 50ML	6180	NOS	51023	3153.22
11	39199090	PROMOTIONAL ITEM -AFRICHABEL CELLOTAPE	2051	NOS	38401	787.6
12	39199090	PROMOTIONAL ITEM -DEU CELLOTAPE	2119	NOS	38401	813.72
13	39269099	PROMOTIONAL ITEM -OPEN CLOSE	1500	NOS	8459	1268.85

D. ITEM DETAILS

P1  
G1887  
12-10-2024

Pooreshwin J Shah  
12/10/24

Pr  
Uttam Raut  
12/10/24

Glossary

A. Ref - Reference P.O - Purchase Order, LoC - Letter of Credit, AD - Authorized Dealer C. VAL DTLS - Valuation Details  
FOB - Freight On Board, DEDUCT - Deduction, PIC - Packing Charge B. HS CD - Harmonized System Code, UQC - Unit Quantity Code

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version.

**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

SN No 05-OCT-24  
4617124  
INNSA1  
3417501504  
24AAPCA4518H1Z0 OSN  
AAAAFP1181BC#001  
INVT  
ITEM  
1  
19  
1818 G.WT KGS 23209.26



CH, NHAVA SHEVA, TAL URAN, DIST-RAIGAD-400707

**PART - III - ITEM DETAILS**

11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTA	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD
				Y	LUT	0	19
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback		2700	KGS	Gujarat		SURERDRANAGAR	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y	Yes	N		

11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTA	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD
				Y	LUT	0	19
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback		9591	KGS	Madhya Pradesh		INDORE	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y	Yes	N		

11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTA	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD
				Y	LUT	0	19
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback		2350	KGS	Maharashtra		NASHIK	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y	Yes	N		

11. DUTY AMT	12. CESS RT	13. CESAMT	14. DBKCLMD	15. IGSTSTA	16. IGST VALUE	17. IGST AMOUNT	18. SCHCOD
				Y	LUT	0	19
19. SCHEME DESCRIPTION		20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN	
Drawback		725	KGS	Gujarat		AHMADABAD	
24. PT Abroad	25. COMP CESS	26. END USE	27. FTA BENEFIT AVAILED	28. REWARD BENEFIT	29. THIRD PARTY ITEM		
NCPTI	0 INR	GNX100	Y	Yes	N		

INVOICE (1/1)

*Handwritten signatures and dates:*  
 P1  
 GURJI  
 12/10/24  
 Poushain J. Shah  
 12/10/24  
 P2  
 Off Home Receipt  
 12/10/24

**GLOSSARY**

FOB - Freight On Board, HS CD Harmonized System Code, UQC - Unit Quantity Code, PMV - Present Market Value, CESAM - Cess Amount  
 IGSTSTA - IGST Payment Status, VAL - IGST Value, PAID - IGST Amount Paid, SCHCOD - Scheme Code, SQC MSR - Standard Quantity  
 Measurement, comp - compensatory, PT Abroad - Preferential treatment Availed Abroad

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**INDIAN CUSTOMS EDI SYSTEM**  
 CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
 DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
 GOVERNMENT OF INDIA

Part Code  
 PUNSA1  
 IEC/B  
 ORIGIN TYPE  
 CB CODE  
 TYPE  
 Nos  
 PKG

SB No  
 4517124  
 3412501504  
 ZAAADJAA/1301/2024/004  
 AAAP11618000011  
 INV ITEM CONT  
 1 13 0  
 1015 G.WT 23299.25



GEN-NHAVA SHEVA, TAL-URAN, DIST-RAIGAD-400707

**PART - III - ITEM DETAILS**

11.VSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	5	30049099	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - ARTHEMETER 45MG INJECTION	231.95	THD	44.5702	10357.72	811467.38	1026.98
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD	
					Y	LUT	0	19	
19. SCHEME DESCRIPTION			20. SOC MSR	21. SOC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Drawback			1185	KGS	Punjab		AMRITSAR		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX100	Y		Yes	N			

11.VSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	6	30049099	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - TESTOSTERONE 25MG INJECTION	25200	NGS	56.714	1591.93	112845.82	5.8
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD	
					Y	LUT	0	19	
19. SCHEME DESCRIPTION			20. SOC MSR	21. SOC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Drawback			105	KGS	Punjab		AMRITSAR		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX100	Y		Yes	N			

INVOICE (1/1)

11.VSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	7	30049025	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - ONDANSETRON 4MG/2ML INJECTION	48	THD	17.79081	853.96	67051.17	1536.39
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD	
					Y	LUT	0	19	
19. SCHEME DESCRIPTION			20. SOC MSR	21. SOC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Drawback			138	KGS	Punjab		AMRITSAR		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX100	Y		Yes	N			

11.VSN	2.ITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	8	30049094	HARMLESS MEDICINE FOR HUMAN CONSUMPTION - AMINOPHYLLINE INJECTION	9150	THD	01188	108.7	8534.99	1.03
11.DUTYAMT		12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD	
					Y	LUT	0	19	
19. SCHEME DESCRIPTION			20. SOC MSR	21. SOC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Drawback			230	KGS	Punjab		AMRITSAR		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX100	Y		Yes	N			

P1  
 Gurga  
 12/10/2024

Poothain J Shah  
 12/10/24

P2  
 Off Am Road  
 12/10/24

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Part Code INNSA1	SB No 4617124	SB Date 05-OCT-24	
IEC/B OSTIN/TYPE	3417501504	0	
CB CODE	24AAPCAA518H1Z0 GSN		
TYPE	AAAF P1181RCHC01		
Noe PKG	INV ITEM	CONT 0	
	1	13	
	1818	G.WT KGS	23290.26

CH, NHAVA SHEVA, TAL URAN, DIST-RAIGAD-400707

**PART - III - ITEM DETAILS**

INVSN	QITEMSN	3.HS CD	4.DESCRPTION	5.QUANTITY	6.UQC	7.RATE	8.VALUE(F/C)	9.FOB (INR)	10.PMV
1	9	33049900	SUNSCREEN LOTION 100ML	24768	NOS	49000	12138.55	953094.75	42.33
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
				Y	0		19		
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Drawback			3144.16	KGS	Gujarat		AHMADABAD		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX100	Y		Yes	N			
1	10	33049900	SUNSCREEN LOTION 50ML	6180	NOS	51023	3153.22	247584.59	44.07
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
				Y	0		19		
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Drawback			310	KGS	Gujarat		MAHESANA		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX100	Y		Yes	N			
1	11	39189090	PROMOTIONAL ITEM - AFRICAHEL CELLOTAPE	2051	NOS	38401	787.6	61840.82	33.17
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
				N	0		00		
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Free SB Involving Remittance C			304.5	KGS	Gujarat		VADODARA		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX100	Y		No	N			
1	12	39189090	PROMOTIONAL ITEM -CEU CELLOTAPE	2119	NOS	38401	813.72	63891.83	33.17
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
				N	0		00		
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Free SB Involving Remittance C			315	KGS	Gujarat		VADODARA		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX100	Y		No	N			
1	13	39269099	PROMOTIONAL ITEM -OPEN CLOSE	1500	NOS	8459	1268.85	99627.64	73.06
11.DUTYAMT	12.CESS RT	13.CESAMT	14.DBKCLMD	15.IGSTSTAT	16.IGST VALUE	17.IGST AMOUNT	18SCHCOD		
				N	0		00		
19. SCHEME DESCRIPTION			20. SQC MSR	21. SQC UQC	22. STATE OF ORIGIN		23. DISTRICT OF ORIGIN		
Free SB Involving Remittance C			228	KGS	Gujarat		VADODARA		
24. PT Abroad	25.COMP CESS	26.END USE	27.FTA BENEFIT AVAILED		28. REWARD BENEFIT	29. THIRD PARTY ITEM			
NCPTI	0 INR	GNX100	Y		No	N			

INVOICE (1/1)

*GPB*  
12/10/24

*Poojashin J. Shah*  
12/10/24

*Uttam Raut*  
12/10/24

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**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Part Code: INNSA1  
SB No: 4617124  
SB Date: 06-OCT-24  
IEC/Br: 3417501504  
GSTIN/TYPE: 24AAPCA4518H1ZQ GSN  
CB CODE: AAAFP11018CH001  
TYPE: INV ITEM CONT  
Nos: 1 13  
PKG: 1815 G.WT: KGS 23299.26



NCH, NHAVA SHEVA, TAL-URAN, DIST-RAIGAD-400707

**PART - IV - EXPORT SCHEME DETAILS**

**A. DRAWBACK & ROSL CLAIM**

1. INV SNO	2. ITEM SNO	3. DBK SNO	4. QTY/WT	5. VALUE	6. RATE	7. DBK AMT	8. STATELEV	9. CENLEV	10. ROSCTL AMT
1	1	3004B	1102.5	349859.88	1.2	4198.32	0	0	0
1	2	3004B	17250	264607.24	1.2	3005.29	0	0	0
1	3	3004B	9900	195892.62	1.2	2348.31	0	0	0
1	4	3004B	10000	231834.39	1.2	2783.21	0	0	0
1	5	3004B	233.76	813267.38	1.2	9759.21	0	0	0
1	6	3004B	25200	132845.02	1.2	1594.16	0	0	0
1	7	3004B	48	67051.17	1.2	804.61	0	0	0
1	8	3004B	9150	8534.99	1.2	102.42	0	0	0
1	9	3304B	24768	853084.75	1.2	11437.14	0	0	0
1	10	3304B	6180	247584.59	1.2	2671.02	0	0	0

**B. AA / DFIA LICENCE DETAILS**

1. INV SNO	2. ITEM SNO	3. LICENCE NO	4. DESCR OF EXPORT ITEM	5. EXP SNO	6. EXPQTY	7. UQC	8. FOB VALUE
		9. SIGN	10. DESCR OF IMPORT ITEM	11. IMP SNO	12. IMPQTY	13. UQC	14. INDIG / IMP

**C. JOBBING DETAILS**

1. BE NO	2. BE DATE	3. PORT CODE	4. DESCR OF IMPORTED GOODS	5. QTY IMP	6. QTY USED
----------	------------	--------------	----------------------------	------------	-------------

**D. SINGLE WINDOW DECLARATION**

1. INVSN	2. ITMSN	3. INFO	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC
1	1	CHR	SQC			2750	KGS
1	1	CTG	AAF	AVDM001		0	INR
1	1	DTY	GCESS			2760	KGS
1	1	DTY	RDT	RODTEPY	Claimed		
1	1	ORC	DOO	460			
1	1	ORC	EPT	NCPTI			
1	1	ORC	STO	24		9591	KGS
1	2	CHR	SQC			0	INR
1	2	DTY	GCESS			9591	KGS
1	2	DTY	RDT	RODTEPY	Claimed		
1	2	ORC	DOO	410			
1	2	ORC	EPT	NCPTI			
1	2	ORC	STO	23		2350	KGS
1	3	CHR	SQC			0	INR
1	3	DTY	GCESS			2350	KGS
1	3	DTY	RDT	RODTEPY	Claimed		
1	3	ORC	DOO	487			
1	3	ORC	EPT	NCPTI			
1	3	ORC	STO	27		725	KGS
1	4	CHR	SQC				
1	4	CTG	AAF	AVDM001		0	INR
1	4	DTY	GCESS			725	KGS
1	4	DTY	RDT	RODTEPY	Claimed		
1	4	ORC	DOO	438			
1	4	ORC	EPT	NCPTI			
1	4	ORC	STO	24		1185	KGS
1	5	CHR	SQC			0	INR
1	5	DTY	GCESS			1185	KGS
1	5	DTY	RDT	RODTEPY	Claimed		
1	5	ORC	DOO	27			
1	5	ORC	EPT	NCPTI			
1	5	ORC	STO	03		105	KGS
1	6	CHR	SQC			0	INR
1	6	DTY	GCESS			105	KGS
1	6	DTY	RDT	RODTEPY	Claimed		
1	6	ORC	DOO	27			

**Glossary**

INVSN - Invoice Serial Number ITMSN - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement  
E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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*GA*  
*12/10/24*

*Poreshwar J. Shah*  
*12/10/24*

*Usham Raut*  
*12/10/24*

**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Part Code	SB No	SB Date
INNSA1	4617124	05 OCT 24
IEC/Br	3417501504	0
GSTIN/TYPE	24AAPCA4518H1ZO GSN	
CB CODE	AAAFP1181BCH001	
TYPE	INV	ITEM
No	1	13
PKG	1818	G.WT KGS 23299.26



CUS-GEN-NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707

**PART - IV - EXPORT SCHEME DETAILS**

OTHER ADDITIONAL INFORMATION

D. SINGLE WINDOW DECLARATION							
1. INVS N	2. ITMS N	3. INFO	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO MSR	8. UQC
1	6	ORC	EPT	NCPTI			
1	6	ORC	STO				
1	7	CHR	SQC	03		138	KGS
1	7	DTY	GCESS			0	INR
1	7	DTY	RDT	RODTEPY	Claimed	138	KGS
1	7	ORC	DOO	27			
1	7	ORC	EPT	NCPTI			
1	7	ORC	STO	03			
1	8	CHR	SQC			230	KGS
1	8	DTY	GCESS			0	INR
1	8	DTY	RDT	RODTEPY	Claimed	230	KGS
1	8	ORC	DOO	27			
1	8	ORC	EPT	NCPTI			
1	8	ORC	STO	03			
1	9	CHR	SQC			3144.16	KGS
1	9	DTY	GCESS			0	INR
1	9	DTY	RDT	RODTEPY	Claimed	3144.16	KGS
1	9	ORC	DOO	438			
1	9	ORC	EPT	NCPTI			
1	9	ORC	STO	24			
1	10	CHR	SQC			310	KGS
1	10	DTY	GCESS			0	INR
1	10	DTY	RDT	RODTEPY	Claimed	310	KGS
1	10	ORC	DOO	451			
1	10	ORC	EPT	NCPTI			
1	10	ORC	STO	24			
1	11	CHR	SQC			304.5	KGS
1	11	DTY	GCESS			0	INR
1	11	DTY	RDT	RODTEPN		304.5	KGS
1	11	ORC	DOO	461			
1	11	ORC	EPT	NCPTI			
1	11	ORC	STO	24			
1	12	CHR	SQC			315	KGS
1	12	DTY	GCESS			0	INR
1	12	DTY	RDT	RODTEPN		315	KGS
1	12	ORC	DOO	461			
1	12	ORC	EPT	NCPTI			
1	12	ORC	STO	24			
1	13	CHR	SQC			228	KGS
1	13	DTY	GCESS			0	INR
1	13	DTY	RDT	RODTEPN		228	KGS
1	13	ORC	DOO	461			
1	13	ORC	EPT	NCPTI			
1	13	ORC	STO	24			

E. SINGLE WINDOW DECLARATION - CONSTITUENTS							
1. INVS N	2. ITMS N	3. C SNO	4. NAME	5. CODE	6. PERCENTAGE	7. YIELD PCT	8. ING

F. SINGLE WINDOW DECLARATION - CONTROL							
1. INVS N	2. ITMS N	3. CONTROL TYPE	4. LOCATION	5. ST DT	6. END DT	7. RES CD	8. RES TEXT

G. SUPPORTING DOCUMENTS								
1. INVS N	2. ITMS N	3. DOCT YPCD	4. ICEGATE ID	5. IRN	6. PARTY CD	7. ISSUE PLA	8. ISS DT	9. EXP DT
1	0	380000	PNS736	2024100500181728	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25
1	0	001000	PNS736	2024100500181727	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25
1	0	001000	PNS736	2024100500181729	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25
1	0	271000	PNS736	2024100500182403	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25
1	0	001000	PNS736	2024100500181731	AFRINEXT OVE	INDIA	04-OCT-24	04-OCT-25

**Glossary**

INVS N - Invoice Serial Number ITMS N - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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*GRH*  
16/10/2024

*Panchhuan J. Shinde*  
12/10/24

*Uttam Rao*  
12/10/24

**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

COMM. NHAVA SHEVA, TAL-URAN, DIST-RAIGAD-400707

Part Code	SB No	SB Date
INNSA1	4617124	05-OCT-24
IEC/Br	3417501504	0
GSTIN/TYPE	24AAPCA4518H1Z0 GSN	
CB CODE	AAAFP1181BCH001	
TYPE	INV	ITEM CONT
Nos	1	13 0
PKG	1816	G.WT KGS 23299.28



**PART - IV - EXPORT SCHEME DETAILS**

G.SUPPORTING DOCUMENTS								
1. INVSNO	2. ITMSNO	3. DOCTYPCD	4. ICEGATE ID	5. IRN	6. PARTY CD	7. ISSUE PLA	8. ISS DT	9. EXP DT
1	0	001000	PNS736	2024100500182402	FRINEXT OVE	INDIA	04-OCT-24	04-OCT-25
1	1	934000	PNS736	2024100500181730	FRINEXT OVE	INDIA	04-OCT-24	04-OCT-25

H. INVOICE DETAILS			
1. SNO	2. INVOICE NO	3. INVOICE AMOUNT	4. CURRENCY
1	INACH/160/24-25	41316.93	EUR

I. CONTAINER DETAILS			
1. SNO	2. CONTAINER	3. SEAL	4. DATE

J. AR4 DETAILS						
1. INVSNO	2. ITMSNO	3. AR4 NUMBER	4. AR4 DATE	5. COMMISSIONERATE	6. DIVISION	7. RANGE
1	1	GT194	04-OCT-24	24AATFP8193L1ZB		
1	2	221	03-OCT-24	23DCDPS8178D1ZE		
1	3	SPN164/24	04-OCT-24	27ABOF95361B1Z2		
1	4	NVS40112	19-SEP-24	24AAUAC8884F1Z0		
1	5	86	26-SEP-24	03AADCP9029N1Z4		
1	6	86	26-SEP-24	03AADCP9029N1Z4		
1	7	86	26-SEP-24	03AADCP9029N1Z4		
1	8	86	26-SEP-24	03AADCP9029N1Z4		
1	9	HCP/24-25/01476	28-SEP-24	24AAFCH7246H1ZK		
1	10	2425047	28-SEP-24	24AAICP2577Q1Z0		
1	11	CFPL/1012/24-25	04-OCT-24	24AAICC1068M1ZJ		
1	12	CFPL/1012/24-25	04-OCT-24	24AAICC1068M1ZJ		
1	13	RD24-25/894	28-SEP-24	24ABWPC4097L1Z3		

K. THIRD PARTY DETAILS					
1. INVSNO	2. ITMSNO	3. IEC	4. EXPORTER NAME	5. ADDRESS	6. GSTN ID AND TYPE

L. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS						
1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE STATE	6. TRANS CY	7. ADDRESS

M. RODTEP DETAILS					
1. INVSNO	2. ITMSNO	3. QUANTITY	4. UQC	5. NO. OF UNITS	6. VALUE
1	1	2760	KGS	1	2799
1	2	9591	KGS	1	2037
1	3	2350	KGS	1	1566
1	4	725	KGS	1	1855
1	5	1185	KGS	1	6506
1	6	105	KGS	1	1063
1	7	138	KGS	1	536
1	8	230	KGS	1	68
1	9	3144.16	KGS	1	7625
1	10	310	KGS	1	1981

N. REEXPORT DETAILS								
1. INVSNO	2. ITMSNO	3. BE SITE ID	4. BE NUMBERS	5. BE DATE	6. BE INV SNO	7. BE ITEM S	8. BE QTY	9. BE UQC

OTHER ADDITIONAL INFORMATION

**Glossary**

INVSNO - Invoice Serial Number ITMSNO - Item Serial Number A: DBK - Drawback, ROSL - Rebate of State Levies, B: DFIA - Duty Free Import Authorization, EXP - Export, IMP - Import, UQC - Unit Quantity Code FOB - Freight On Board D: INFO - Information CD - Code MSR - Measurement E: ING - Ingredient F: RES CD - Result Code, RES TXT - Result Text ST DT - Start Date G: IRN - Image Reference Number CD - Code PLA - Pla

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*Handwritten:* GURJ 12/10/2024

*Handwritten:* Poudshin. J. Shah 12/10/24

*Handwritten:* Uttam Raut 12/10/24



**INDIAN CUSTOMS EDI SYSTEM**  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
DEPARTMENT OF REVENUE - MINISTRY OF FINANCE  
GOVERNMENT OF INDIA

Port Code	5B No	5B Date	
INNSA1	4617124	05-OCT-24	
IEC/B7	3417501004	0	SB27081070242041
GSTIN/TYPE	24AAPCA4518H1ZO GSN		
CB CODE	AAAFP1181BCH001		
TYPE	INV	ITEM	CONT
Nos	1	13	0
PKG	1818	G.WT	KGS 23299.26

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

**PART - V - DECLARATIONS**

A. DECLARATION STATEMENT

*M*  
G. G. G.  
12/10/24

*P. J. Shah.*  
12/10/24

*Uttam Raut*  
12/10/24

B. AUTHORIZED SIGNATORY

DATE \_\_\_\_\_ AUTHORIZED SIGNATORY \_\_\_\_\_ CHA NAME AAAFP1181BCH001

PLACE \_\_\_\_\_

Scan QR Code using ICETRAK Mobile App for authentication.  
Visit ICEGATE portal to verify latest version.

Panchanama dated 11/12/05 2024 drawn at EPC Logistics India Pvt Ltd, CFS, Village Veshvi, Taluka Uran, Distt. - Raigad 410206, Maharashtra, India for the examination of goods exported in 01 x 40 feet container TLU6847426 vide Shipping Bill No. 4617124 dated 05/10/2024 pertaining to Exporter: M/s. Mivest Overseas Pvt Ltd (IEC:3417501504) having address at 1006, Neptune, Edge, B/H NEP Dr. Vikram Sarabhai Road, Vadivadi, Vadodra, Gujarat.

Pancha No. 1:  
 Name : Shri. Girish Parshotam Gajra  
 D.O.B. : 04.12.1989  
 Occupation : Service  
 Address : Parshotam Gajra, D-9, Odharam Housing Society, Asalpha Village Ghatkopar west Neart Kamol Kunj Society, Mumbai 400084  
 Aadhar No : 4749 3679 9185  
 Mobile No : 9892215424

Pancha No. 2:  
 Name : Shri. Uttam Ravat  
 D.O.B. : 01.01.2000  
 Occupation : Service  
 Address : S/O: Rajju Prasad Ravat, 61, ward no. 5, near hand pamp, gram barau(maohariya) post jamuan tehsil birsingpur, Barau, Jamuan, Satna, Madhya Pradesh-485226  
 Aadhar No. : 6730 9517 5417  
 Mobile No : . 8855042097

On being called upon by a person who identified himself as Shri Hitesh Kumar Meena, Examiner, CIU, JNCH by showing his identity card, we the above mentioned Panchas presented ourselves at 06:10 PM on 11.10.2024 at EPC Logistics India Pvt Ltd, CFS, Village Veshvi, Taluka-Uran, Distt. - Raigad-410206, Maharashtra. Here, we were introduced to Shri Avlok Kumar, Appraising Officer, CIU, JNCH and Shri Jitendra Saran, P.O., CIU, JNCH by showing their Identity Card. We were also introduced to Shri Pruthvin Jaldeep Shah, who introduced himself by showing the Custom Broker F-Pass having Customs Pass no. F/MUMBI/20237563 (Licence no. AAAP1181B).

We, the above mentioned panchas were informed by above mentioned Customs Officers that they were to examine the goods which were contained in Container No. TLU6847426 (40") which were attempted to be exported.

Pi  
 Gajra  
 12/10/24

Pruthvin J. Shah  
 12/10/24

R  
 Uttam Ravat  
 12/10/24

vide Shipping Bill No. 4617124 dated 05/10/2024 filed by Custom Broker M/s PN Shipping Agency (CHA code: AAFP1181BCH001) on behalf of Exporter M/s Afrinext Overseas Pvt Ltd (IEC: 3417501504) and the same was kept on hold by the CIU, JNCH vide File No.SG/MISC-11/2024-25/CIU/JNCH dated 10.10.2024. Thereafter, the above said Customs Officers requested both of us to witness the proceedings of the examination of the above-mentioned goods for which we the above mentioned panchas readily agreed. Then, we were shown the copy of Shipping Bill No. 4617124 dated 05/10/2024 along with export invoice, packing list and CIU hold letter dated 10.10.2024. We the above-mentioned Panchas have put our dated signature on above mentioned Shipping Bill, Hold letter as token of having seen these documents.

Then, we the panchas were asked to follow the above-mentioned Customs Officers to the place inside the CFS where Container No TLLU6847426 was kept. We the panchas noticed that the container was sealed with blue coloured Customs bottle seal having Seal No. 4723224. Then CIU officers informed us that specific information has been received with respect to the goods attempted to be exported vide Shipping Bill No. 4617124 dated 05/10/2024 and they have a reasonable belief that there is mis-declaration and goods are attempted to be exported in violation of Customs Act, 1962 or any other allied act for the time being in force, and hence the subject goods are to be examined 100%. CIU officers also informed that the said goods had already been examined by the Docks Officer as per the examination order and Let Export Order for the said container had already been given. Thereafter, the said officers informed us that before examination of the above-mentioned container, its weight has to be verified with the declared weight. Thereafter, we along with Shri Pruthvin Jaldeep Shah were asked to follow the container to the weighing scale located at yard of EFC Logistics India Pvt Ltd. After the weighment, we the above mentioned Panchas put our dated signature on the weighing slip generated before us. The details of the weighment slip are as follows:

P1  
S. K. S.  
12/10/24

Pruthvin J. Shah  
12/10/24

P2  
U. H. M. K. S.  
12/10/24

Sr. No.	Container no.	Weight Ship No.	Gross Weight (kg)	Tare Weight of Container (kg)	Net Weight (kg)
1	TLLU6847426	31928	26720	3700	23020

Thereafter in our presence, the said CIU officers instructed the CFS Staff to arrange for space near the covered open yard so as to destuff the subject container for the purpose of examination. Thereafter, we the above mentioned Panchas followed the container to the covered open yard in EPC Logistics India Pvt Ltd where the container was grounded for examination. The Customs officer asked the CFS labourers to cut the seal of the container. The bottle seal No. ML-IN 1951951 and Custom bottle seal No. 4723224 affixed on the container no. TLLU6847426 was cut in our presence and in the presence of Shri Pruthvin Jaldeep Shah by the CFS labourer.

Thereafter, the CIU officer instructed the labourer to open the gates of the above mentioned container. We the above mentioned panchas prima facie observed that the goods were fully stuffed in the container in different cartons, all the cartons were brown boxes in colour. In our presence and in the presence of Shri Pruthvin Jaldeep Shah, the said CIU officers further instructed the CFS staff to de-stuff the goods from above-mentioned container. The cartons were then arranged as per marking mentioned in packing list at the covered yard for examination of the goods. After de-stuffing the cartons were opened one after another for the purpose of examination and conducted 100% examination of the same. During the course of examination of the goods, we the above mentioned panchas observed that there were 13 items declared in the shipping bill/ export invoice. Item No. 1 to 13 were found as declared in terms of description and quantity. However, 16 cartons and 04 drums in extra were also found that were not declared in the shipping bill. The detail of the 16 cartons and 04 drums that were not declared in the shipping is as mentioned below Table:-

P1  
G48  
12/10/24

Pruthvin J. Shah  
12/10/24

P2  
Uttam Rawat  
12/10/24

Sr. No.	Item name	quantity	Brand
1.	Herbal Feno Grego Powder	23 packages (01 carton)	
2.	Po de basil	10 packages (01 carton)	
3.	Mascara De Cabelo	120 packages (04 cartons)	
4.	Herbal Ashwagandha Powder	07 packages(01 carton)	
5.	Herbal Amla Powder	07 packages (01 carton)	
6.	Herbal Aritha Powder	07 packages (01 carton)	
7.	Herbal Shikakai Powder	13=(7+6) packages(02 cartons)	
8.	Herbal Alecrim Powder	13=(7+6) packages (02 cartons)	Pia Beauty Squad
9.	Herbal Henna Powder	07 packages (01 carton)	
10.	Herbal Henna and Herbal Amla Powder	06=(03+03) packages (01 carton)	
11.	Herbal Moringa Powder	07 packages (01 carton)	
12.	Linseed Oil	01 drum	
13.	Seasme Oil	01 drum	
14.	Coconut Oil	01 drum	
15.	Olive Oil	01 drum	

The captured images of some of the goods during examination are depicted below:

P1  
GRS  
12/10/24

P2  
Ganesh J. Shah  
12/10/24

P2  
Uttam Raut  
12/10/24



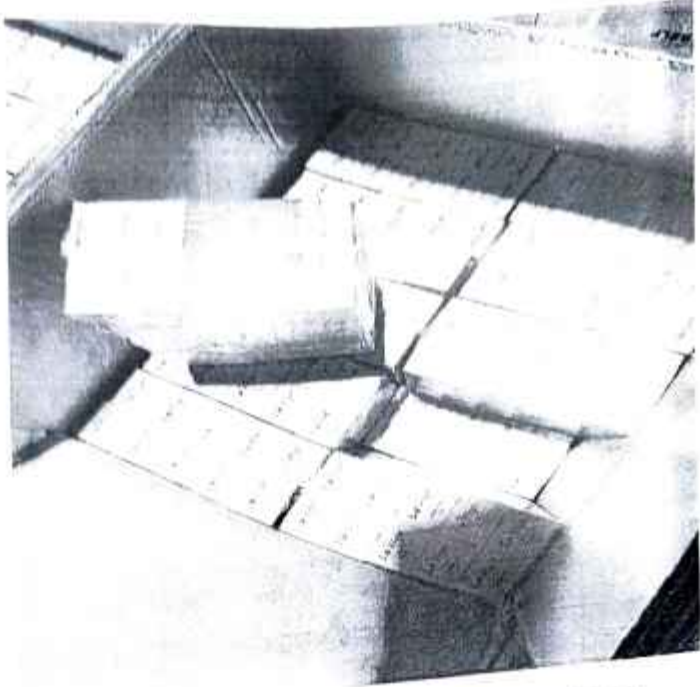
P1

GKRL  
1270-297

Prakashin J. Shah  
12/10/24

P2

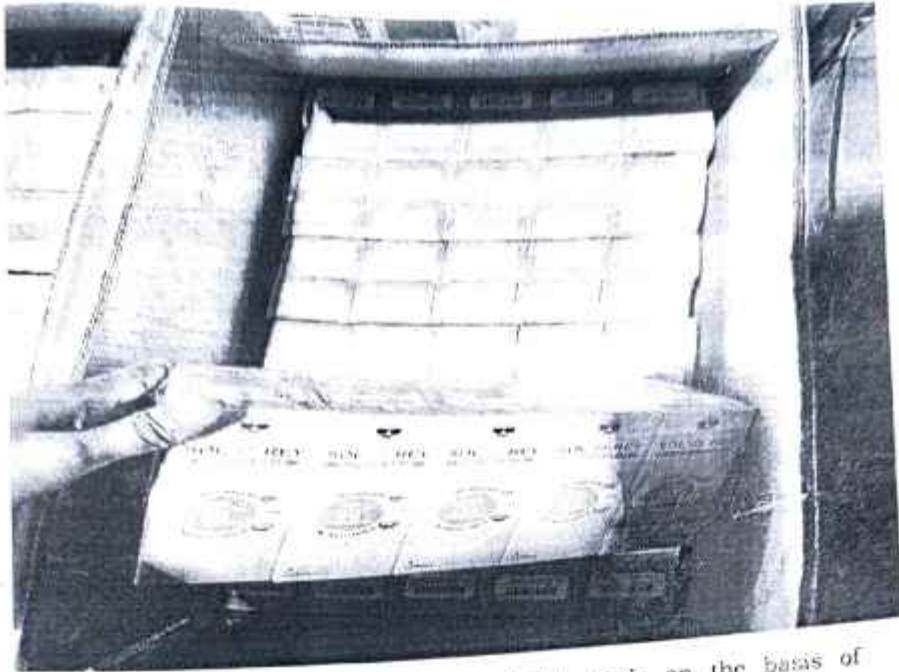
Uthman Raza  
12/10/24



P1  
GAB  
12/10/24

Poojithin J Shah  
12/10/24  
6

P2  
Uff Am, Ro  
12/10/24



Thereafter, representative samples of the goods on the basis of physical/visual inspection to the best of custom officer's capabilities, were drawn by the said CIU officers in our presence.

In our presence and in the presence of Shri Pruthvin Jaldeep Shah after completion of the examination, goods were placed back and stuffed in the same container and the container was sealed with blue coloured customs bottle seal No. 4723255. Thereafter, the manager in charge of the EFC Logistics India Pvt Ltd Shri Sanjiv Thakur was requested to ensure safe custody of the goods and was also advised to keep the goods under 24\*7 surveillance and not to release the goods without the written instructions received from CIU, JNCH for which he readily agreed.

The above said proceedings which had started at 06.30 PM on 11.10.2024 concluded at 7:00 AM on 12.10.2024 and at the same place. No religious sentiments were hurt. No untoward incident happened during the course of panchanama. The panchanama was concluded in a peaceful manner and no damage was caused either to goods or any property during

*Pruthvin J. Shah*  
*12-10-2024*

*Pruthvin J. Shah*  
*12/10/24*  
*7*

*Pruthvin J. Shah*  
*12/10/24*

the course of panchanama and nothing was taken from the above packages  
We the above said panchas have read over the said proceedings typed and  
printed on 08 pages including annexure and find that it has been correctly  
recorded and we have put our dated signature on each page of this  
panchanama dated 11/12.05.2024.

Drawn by me as per panchas say

  
12/10/24

(Ritesh Meena)


EO, JNCH

Pancha 1

(Shri Girish Parshotam Gajral)

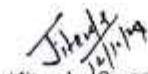
  
12-10-2024  
Pancha 2

(Shri Uttam Ravat)

  
12/10/24

(Avlok Kumar)

AO, CIU

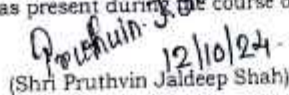
  
12/10/24

(Jitendra Saran)

PO, CIU

Uttam Ravat  
12/10/24

I was present during the course of Panchanama

  
12/10/24  
(Shri Pruthvin Jaldeep Shah)

F-Card Holder

Panchanama dated 11/12.05.2024 drawn at EPC Logistics India Pvt Ltd, CFS, Village Veshvi, Taluka Uran, Distt - Raigad-410206, Maharashtra, India for the examination of goods exported in 01 x 40 feet container MRKU4140154 vide Shipping Bill No. 4617956 dated 05/10/2024 pertaining to Exporter M/s Afrinext Overseas Pvt Ltd (IEC:3417501504) having address at 1006, Neptune Edge, B/H NEP Dr. Vikram Sarabhai Road, Vridhwan, Vadodara, Gujarat.

Pancha No. 1:  
Name : Shri. Girish Parshotam Gajra  
D. O. B. : 04.12.1989  
Occupation : Service  
Address : Parshotam Gajra, D 9, Odharam Housing Society, Anolphi Village Ghatkopar west, Neart Kamal Kunj Society, Mumbai, Mumbai-400084  
Aadhar No : 4749 3679 9185  
Mobile No : 9892215424

Pancha No. 2:  
Name : Shri. Uttam Ravat  
D.O.B. : 01.01.2000  
Occupation : Service  
Address : S/O: Rajju Prasad Ravat, 61, ward no. 5, near haind pamp, gram barau(maubariya) post jamuani tehsil birsinghpur, Barau, Jamuani, Satna, Madhya Pradesh-485226  
Aadhar No. : 6730 9517 5417  
Mobile No : 8855042097

On being called upon by a person who identified himself as Shri Mukul Sharma, Examiner, CIU, JNCH by showing his identity card, we the above mentioned Panchas presented ourselves at 06.05 PM on 11.10.2024 at EPC Logistics India Pvt Ltd, CFS, Village Veshvi, Taluka Uran, Distt. - Raigad 410206, Maharashtra. Here, we were introduced to Shri Prem Chand, Appraising Officer, CIU, JNCH and Shri Ankit Chahal, P.O., CIU, JNCH by showing their Identity Card. We were also introduced to Shri Pruthvin Jaldeep Shah, who introduced himself by showing the Custom Broker F-Pass having Customs Pass no. F/MUMB1/20237563 (Licence no: AAAPP1181B).

We, the above mentioned panchas were informed by above mentioned Customs Officers that they were to examine the goods which were contained in Container No. MRKU4140154 (40') which were attempted to be exported vide Shipping Bill No. 4617956 dated 05/10/2024 filed by Custom Broker M/s PN Shipping Agency (CHA code- AAAPP1181BCH001) on behalf of Exporter M/s Afrinext Overseas Pvt Ltd (IEC: 3417501504) and the same was kept on hold by the CIU, JNCH vide File No.SG/MISC-11/2024-25/CIU/JNCH dated 10.10.2024.

*GP*  
12-10-2024

*Pruthvin J Shah*  
12/10/24

*Uttam Ravat*  
12/10/24

Thereafter, the above said Customs Officers requested both of us to witness the proceedings of the examination of the above-mentioned goods for which we the above mentioned panchas readily agreed. Then, we were shown the copy of Shipping Bill No. 4617956 dated 05/10/2024 along with export invoice, packing list and CIU hold letter dated 10.10.2024. We the above mentioned Panchas have put our dated signature on above mentioned Shipping Bill, Hold letter as token of having seen these documents.

Then, we the panchas were asked to follow the above mentioned Customs Officers to the place inside the CFS where Container No MRKU4140154 was kept. We the panchas noticed that the container was sealed with blue coloured Customs bottle seal having Seal No. 4723189. Then CIU officers informed us that specific information has been received with respect to the goods attempted to be exported vide Shipping Bill No. 4617956 dated 05/10/2024 and they have a reasonable belief that there is mis-declaration and goods are attempted to be exported in violation of Customs Act, 1962 or any other allied act for the time being in force, and hence the subject goods are to be examined 100%. CIU officers also informed that the said goods had already been examined by Docks Officer as per the examination order and Let Export Order for the said container had already been given on 08.10.2024. Thereafter, the said officers informed us that before examination of the above-mentioned container, its weight has to be verified with the declared weight. Thereafter, we along with Shri Pruthvin Jaldeep Shah were asked to follow the container to the weighing scale located at yard of EFC Logistics India Pvt Ltd. After the weighment, we the above mentioned Panchas put our dated signature on the weighing slip generated before us. The details of the weighment slip are as follows:

Sr. No.	Container no.	Weighment Slip No.	Gross Weight (kg)	Tare Weight of Container (kg)	Net Weight (kg)
1	MRKU4140154	31929	24400	3880	20520

Thereafter in our presence, the said CIU officer instructed the CFS Staff to arrange for space near the covered open yard so as to destuff the subject container for the purpose of examination. Thereafter, we the above mentioned Panchas followed the container to the covered open yard in EFC Logistics India Pvt Ltd where the container was grounded for examination. The Customs officer asked the

G.P.S.  
12/10/2024

Pruthvin J. Shah  
12/10/24

Uttam Raut  
12/10/24

CFS labourers to cut the seal of the container. The bottle seal No. ML AE0333114 and Custom bottle seal No. 4723189 affixed on the container no MRKU4140154 was cut in our presence and in presence of Shri Pruthvin Jaldeep Shah by the CFS labourer.

Thereafter, the CIU officer instructed the labourers to open the gates of the above mentioned container. We the above mentioned panchas prima facie observed that the goods were fully stuffed in the container in different cartons. Some cartons are brown boxes, some are white boxes, some are blue and some are green in colour. In our presence and in presence of Shri Pruthvin Jaldeep Shah, the said CIU officers further instructed the CFS staff to de-stuff the goods from above-mentioned container. The cartons were then arranged as per marking mentioned in packing list at the covered yard for examination of the goods. After de-stuffing the cartons were opened one after another for the purpose of examination and conducted 100% examination of the goods. During the course of examination of the goods, we the above mentioned panchas observed that there were 15 items declared in the shipping bill/ export invoice/ packing list. Item No. 1 to 14 were found as declared in terms of description and quantity. However in respect of item no. (15), 111 cartons were declared as promotional material (calender) whereas only 46 cartons were found during examination. Moreover, 57 cartons containing 40 boxes in each carton and each box contained 10 Pregnancy Kits were not declared in export documents (shipping bill/ export invoice/ packing list). The captured images of some of the goods during examination is depicted below:

*GURJ*  
12/10/2024

*Pruthvin J. Shah*  
12/10/24

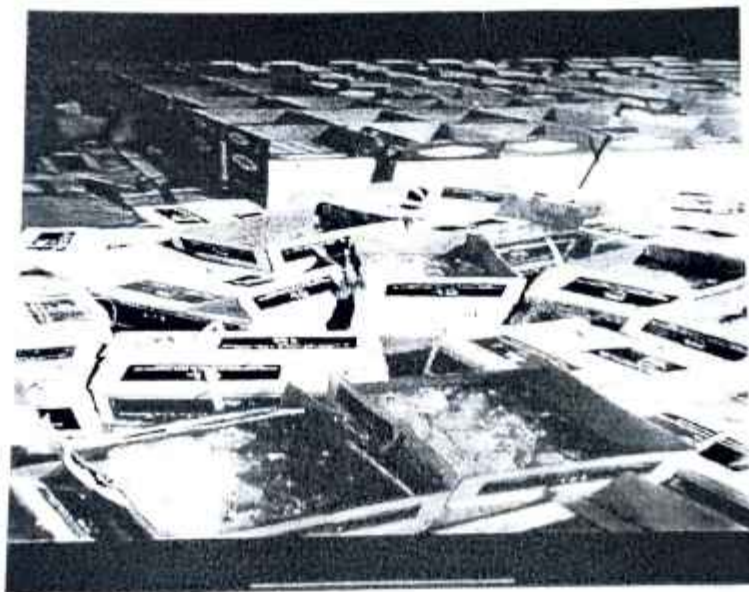
*UHAM*  
12/10/



*Gilgi*  
12-10-2024

*Poojain. J Shah.*  
12/10/24.

*UHAM Raut*  
12/10/24



*GRS*  
*12/10/24*

*Poutrahin J Shah*  
*12/10/24*

*UHAM Ra*  
*12/10/24*

thereafter, representative samples of the goods, which were different in colour/colour/features on the basis of physical/visual inspection to the best of custom officer's capabilities, were drawn by the said CIU officers in our presence.

In our presence and in the presence of Shri Pruthvin Jaldeep Shah after completion of the examination, goods were placed back and stuffed in the same container and the container was sealed with blue colored customs bottle seal No. 4723256. Thereafter, the manager incharge of the EPC Logistics India Pvt Ltd Shri Sanjay Thakur was requested to ensure safe custody of the goods and was also advised to keep the goods under 24\*7 surveillance and not to release the goods without the written instructions received from CIU, JNCH for which he readily agreed.

The above said proceedings which had started at 06.30 PM on 11.10.2024 concluded at 05.30 AM on 12.10.2024 and at the same place. No religious sentiments were hurt. No untoward incident happened during the course of panchanama. The panchanama was concluded in a peaceful manner and no damage was caused either to goods or any property during the course of panchanama and nothing was taken from the above packages. We the above said panchas have read over the said proceedings typed and printed on 7 pages including annexure and find that it has been correctly recorded and we have put our dated signature on each page of this panchanama dated 11/12.05.2024.

Drawn by me as per panchas say

Pancha 1

*Mukul*  
12/10/24  
(Mukul Sharma)  
EO, JNCH

(Shri Girish Parshotam Gajra)

*GURJ*  
12/10/2024  
Pancha 2

(Shri Uttam Ravat)

*Prem Chand*  
12/10/24  
(Prem Chand)  
AO, CIU

*Ankit*  
12/10/24  
(Ankit Thakur)  
PO, CIU

*Uttam Ravat*  
12/10/24

I was present during the course of Panchanama

*Pruthvin J. Shah*  
12/10/24  
(Shri Pruthvin Jaldeep Shah)  
F-Card H

Panchanama dated 18.05.2024 drawn at EFC Logistics India Pvt Ltd. CFS, Village Veshvi, Taluka- Uran, Distt. Raigad-410206, Maharashtra, India for the drawl of samples from goods attempted to be exported in 01 x 40 feet container TLLU6847426 vide Shipping Bill No. 4617124 dated 05/10/2024 pertaining to Exporter M/s Afrinext Overseas Pvt Ltd (IEC:-3417501504) having address at 1006, Neptune Edge, B/H NEP Dr. Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujrat.

Pancha No. 1:

Name : Shri. Girish Parshotam Gajra  
 D. O. B. : 04.12.1989  
 Occupation : Service  
 Address : Parshotam Gajra, D-9, Odharam Housing Society,  
 Asalpha Village Ghatkopar west, Neart Kamal Kunj Society,  
 Mumbai, , Mumbai-400084  
 Aadhar No : 4749 3679 9185  
 Mobile No : 9892215424

Pancha No. 2:

Name : Shri. Deepak Ramesh Yadav  
 D.O.B. : 12.04.1999  
 Occupation : Service  
 Address : H No. 65/9, Near Datta Mandir, Sector-25, Opp Deepak  
 Kirana Store, Talavali Road, Ghansoli, Navi Mumbai, Thane,  
 Maharashtra -400701  
 Aadhar No. : 6104 7339 8650  
 Mobile No : 9082004987

On being called upon by a person who identified himself as Shri Hitesh Kumar Meena, Examiner, CIU, JNCH by showing his identity card, we the above mentioned Panchas presented ourselves at 04:30 PM on 18.10.2024 at EFC Logistics India Pvt Ltd CFS, Village Veshvi, Taluka- Uran, Distt. Raigad-410206, Maharashtra. We were also introduced to Shri Pruthvin Jaldeep Shah, who introduced himself by showing the Custom Broker F-Pass having Customs Pass no. F/MUMB1/20237563 (Licence no: AAAFP1181B).

We, the above mentioned panchas were informed by above mentioned Customs Officer that He was to draw the samples from the goods which were contained in Container No. TLLU6847426 (40') which were attempted to be exported vide Shipping Bill No. 4617124 dated 05/10/2024 filed by

Pancha I

Gels

18/10/2024

Pruthvin J. Shah

18/10/24

99304456504

Pancha II

Dapur

18/10/24

Custom Broker M/s PN Shipping Agency (CHA code- AAFP1181BCH001) on behalf of Exporter M/s Afrinext Overseas Pvt Ltd (IEC: 3417501504). Thereafter, the above said Customs Officer requested both of us to witness the proceedings of the drawl of sampling of the above-mentioned goods for which we the above mentioned panchas readily agreed.

Then, we the panchas were asked to follow the above-mentioned Customs Officer to the place inside the CFS where Container No TLLU6847426 was kept. We the panchas noticed that the container was sealed with blue coloured Customs bottle seal having Seal No. 4723255. Then CIU officer told us that he was to draw samples from the subject goods.

Thereafter in our presence, the said CIU officer instructed the CFS Staff to arrange for space near the covered open yard so as to draw the sample for subject goods. Thereafter, we the above mentioned Panchas followed the container to the covered open yard in EFC Logistics India Pvt Ltd where the container was grounded. The Customs officer asked the CFS labourers to cut the seal of the container. The Custom bottle seal No. 4723255 affixed on the container no. TLLU6847426 was cut in our presence and in the presence of Shri Pruthvin Jaldeep Shah by the CFS labourer.

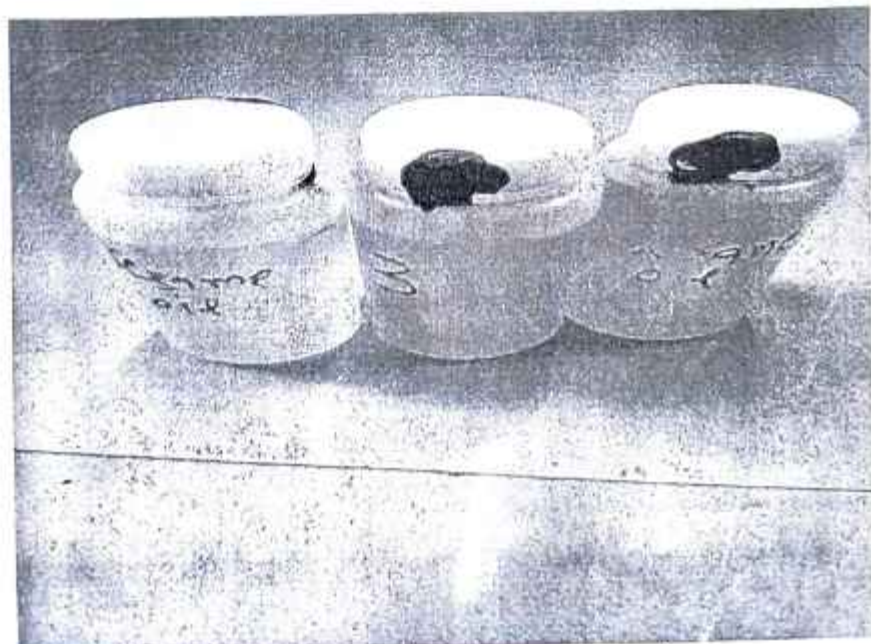
Thereafter, the CIU officer instructed the labourer to open the gates of the abovementioned container. We the above mentioned panchas prima facie observed that the goods were fully stuffed in the container. In our presence and in the presence of Shri Pruthvin Jaldeep Shah, the said CIU officer further instructed the CFS staff to take out the blue coloured 04 drums of oil which were kept at the back side of the container to draw the samples. Then, the 04 drums of oil were taken out of the container and all the 04 drums were seal packed. it was also noticed that there were marking as "Olive Oil", "Sesame Oil", "Coconut Oil" and "Linsced Oil" on these 04 drums of Oil. Thereafter, the samples in triplicates were drawn from each drum in our presence and then each sample was marked with Sr. No. 1 to 12 and the same name that was written on the 04 drums.

Panchas  
J. Guleria  
18/10/2023

Pruthvin J. Shah  
21/10/24

Pancha  
H  
D. P. 18/10/20

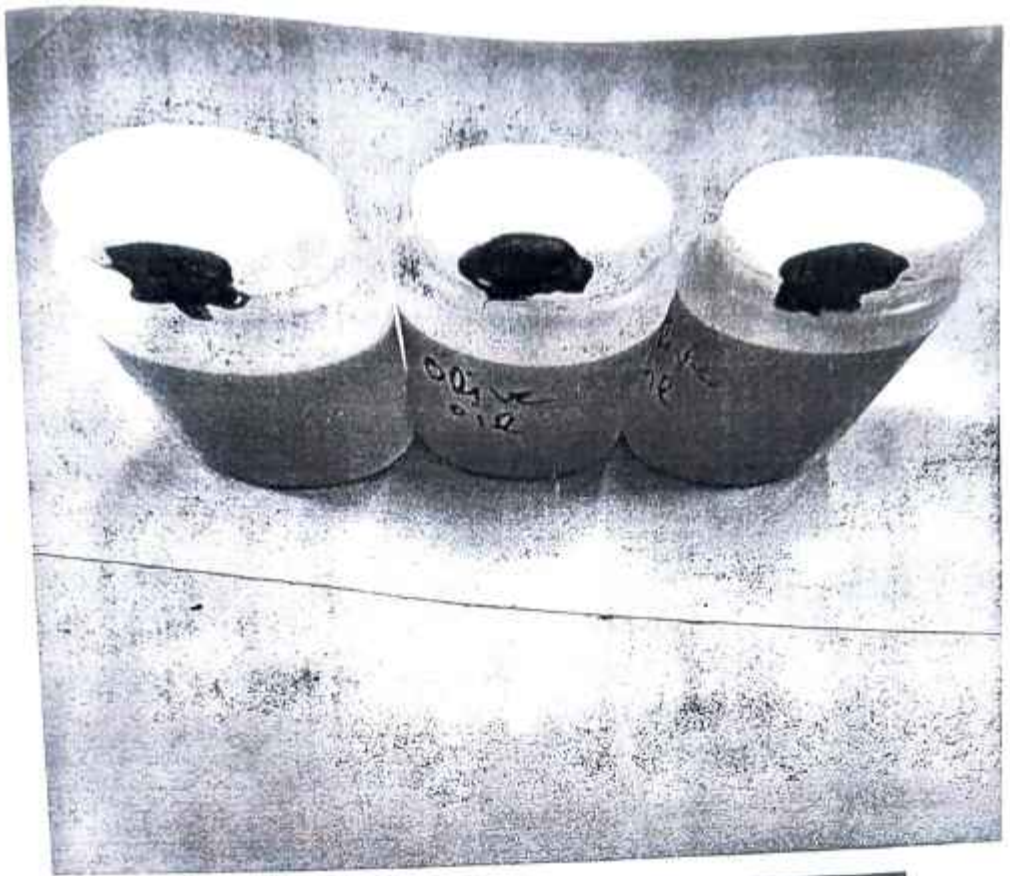
In our presence and in the presence of Shri Pruthvin Jaldeep Shah after completion of drawl of samples, the samples were sealed by the hawaldar and the captured images of the sealed samples are depicted below:



Pancha I  
GABD

Pruthvin J Shah  
08/10/24

Pancha II  
Dapan  
10/10/24



Pancha I  
 18/10/24  
 18-10-2024

Pancha J. Shoh  
 18/10/24  
 4

Pancha II  
 18/10/24

Thereafter, all the 04 drums were placed back in the same container and the container was sealed with blue coloured customs bottle seal No. 4723320. Then, the manager in charge of the EFC Logistics India Pvt Ltd Shri Sanjiv Thakur was requested to ensure safe custody of the goods and was also advised to keep the goods under 24\*7 surveillance and not to release the goods without the written instructions received from CIU, JNCH for which he readily agreed.

The above said proceedings which had started at 04.30 PM on 18.10.2024 concluded at 06:30 PM on 18.10.2024 at the same place. No religious sentiments were hurt. No untoward incident happened during the course of panchanama. The panchanama was concluded in a peaceful manner and no damage was caused either to goods or any property during the course of panchanama and nothing was taken from the above packages. We the above said panchas have read over the said proceedings typed and printed on 05 pages and find that it has been correctly recorded and we have put our dated signature on each page of this panchanama dated 18.10.2024.

Drawn by me as per panchas say

*[Signature]*  
(Hitesh Meena)  
EO, JNCH

Pancha 1

*[Signature]*  
18/10/2024  
(Shri Girish Parshotam Gajra)

Pancha 2

*[Signature]*  
18/10/24  
(Shri Deepak Ramesh Yadav)

I was present during the course of Panchanama  
*[Signature]*  
(Shri Pruthvin Jaldeep Shah)  
F-Card H

<p>भारत सरकार वित्त मंत्रालय, राजस्व विभाग केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड जवाहरलाल नेहरू सीमा शुल्क भवन प्रयोगशाळा जवाहरलाल नेहरू सीमा शुल्क भवन न्हावा शेवा, तात-उरण, जिला- रायगढ़ महाराष्ट्र-400707</p>		<p>Government of India Ministry of Finance, Department of Revenue Central Board of Indirect Taxes &amp; Customs Jawaharlal Nehru Custom House Laboratory Jawaharlal Nehru Custom House Nhava Sheva, Tal-Uran, Dist-Raigad Maharashtra-400707 TEL: 022-27240261; Email ID: jdjnchlab2019@gmail.com</p>
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F. No: S/16-16/2024/LAB/JNCH

To,

The Deputy Commissioner, CIU,  
Indian Customs Mumbai, JNCH, Nhava Sheva,  
Maharashtra-400707

Madam/Sir,

**Subject: Request to forward the samples to any other Government Laboratory-reg.**


Please refer to the samples issued vide F. No: GEN/INV/OTH/481/2024-CIU O/O COMM-  
CUS-GEN-NHAVA SHEVA on the above cited subject. In this regard, it is stated that each of the ten  
samples described as Herbal Product were forwarded to the JNCH Laboratory for the chemical analysis  
as mentioned below:

S. No.	TR No.	S/B No. and Date	Description
1	851	4617124 dated 05.10.2024	Undeclared Goods in shipping bill Herbal Aritha Powder written on the sticker pasted on packing
2	852	4617124 dated 05.10.2024	Herbal Amla powder written on the sticker pasted on packing
3	853	4617124 dated 05.10.2024	Herbal Ashwagandha powder written on the sticker pasted on packing
4	854	4617124 dated 05.10.2024	Herbal Feno Grego powder written on the sticker pasted on packing
5	855	4617124 dated 05.10.2024	PO-DE Basil written on the packing
6	856	4617124 dated 05.10.2024	Miscara DE cabelo written on the sticker pasted on packing
7	857	4617124 dated 05.10.2024	Herbal Henna powder written on the sticker pasted on packing
8	858	4617124 dated 05.10.2024	Herbal Moringa Powder written on the sticker pasted on packing
9	859	4617124 dated 05.10.2024	Herbal Alceirin powder written on the sticker pasted on packing
10	860	4617124 dated 05.10.2024	Herbal Shikakai powder written on the sticker pasted on packing

Each of the ten (10) samples are described as herbal products. Whether each sample is mixture or single herbal product could not be ascertained here for want of reference standard. Hence, untested samples are being returned herewith.

Each of the ten (10) samples may be forwarded to CDRI/NBRI CSIR, Lucknow (U.P.) for exact identification/confirmation of the samples.

Yours faithfully,

  
(Dr. Purnima Mishra)  
Chemical Examiner Gr-I

JNCH Laboratory, Nhava Sheva

GEN/INV/OTH/481/2024-CIU/O COMMR-GEN-NHAVA SHEVA

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date: 22.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group-----, S/B NO. 4617124, SB DATE: 05.10.2024, TYPE----- CHA No. AAAFP1181BCH001

CONTAINER NO. - TLLU6847426

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- SESAME SEED OIL MENTIONED ON THE DRUM

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1- KEY WORD 2-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

1. AGAINST BOND- (A) BOND NO.- (B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

IO/CIU  
23/10/24  
SHEKHAR SRIVASTAV  
शेखर श्रीवास्तव  
SHEKHAR SRIVASTAV  
निरीक्षक (विना 3 अधिकारी)  
Inspector (Preventive Officer)  
भारतीय सीमाशुल्क मुंबई  
Indian Customs, Mumbai

23/10/24  
SIO/CIU  
AVLOK KUMAR  
अवलोक कुमार  
निरीक्षक (विना 3 अधिकारी)  
Inspector (Preventive Officer)  
भारतीय सीमाशुल्क मुंबई  
Indian Customs, Mumbai

2023/CEI-D/O Commr-Cus-Gen-Nhava Sheva

Dt 23/10/24

S/B No - 4617124 dt. 05/10/24

Report... The samples received is in the form of light yellowish liquid. It has the characteristic of sesame oil, having the following constants.

Acid Value = 0.22

Iodine Value = 112.24

Saponification Value = 187.91 mg KOH/g.

Solid remnant returned.

Arijit Rakshit  
19/11/24ARIJIT RAKSHIT  
CHEMICAL ASSISTANT

CE-II

Pratul Dalal  
19/11/24

Pratul Dalal

Pratul Dalal Gr-II

Chemical Examiner Gr. II



11 23/10/24

12/10/24

S/B - 4617124 dt 05/10/24

F.No

Report :-

The sample as received is in the form of light yellowish oily liquid.

It has the characteristics of Coconut oil.

The sample upr is other than refined.

Acid value = 5.73

Sealed remnant returned.

a/fant  
18/11/24

DEEPSHIKHA PAU  
CHEMICAL ASSISTANT

  
18.11.24

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva  
Date 22 10 2024

F.No: GEN/INV/OTH/481/2024-CIU

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group \_\_\_\_\_, S/B NO. -4617124, SB DATE- 05.10.2024, TYPE----- CHA No. -AAAFP1181BCH001  
CONTAINER NO. - TLLU6847426

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006,  
NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA  
253 M, ARMAZEM DE SI CAL, EM FRENTE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME - \_\_\_\_\_ IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- LINSEED OIL MENTIONED ON THE DRUM

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 2-

KEY WORD 1-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage  
CONDITION OF RELEASE


1. AGAINST BOND-


(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

  
SHEKHAR SRIVASTAV  
निरीक्षक (प्रीवेंटिव)  
Inspector (Preventive Officer)  
भारतीय सीमाशुल्क मुद्रा  
Indian Customs, Mumbai

  
SIO/CIU 22/10/24  
AVLOK KUMAR  
निरीक्षक (प्रीवेंटिव)  
Inspector (Preventive Officer)  
भारतीय सीमाशुल्क मुद्रा  
Indian Customs, Mumbai

17 No-833/CIU

DI-23/10/24

SIB No-4617124/05.10.2024

Container No- TLLU6847426

Report:- The sample as received is in the form yellow coloured oily liquid. It has got the characteristics of Linseed oil.

Sealed remnant returned.

HPS  
14/11/24  
हरिपाल सिंह  
HARI PAL SINGH  
सहायक रसायन परीक्षक  
Assistant Chemical Examiner

CD  
Proful Dalal  
14/11/24  
प्रफुल दलाल / Proful Dalal  
रसायन परीक्षक ग्रेड-II  
Chemical Examiner Gr. II

(ONE SAMPLE PER MEMO)

GEN/INV/OTH/481/2024-CIU O/O COMM-R-CUS-GEN-NHAVA SHEVA

JNCH, Nhava Sheva

Date : 23.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group-----, S/B NO.-4617124, SB DATE- 05.10.2024, TYPE----- CHA No.-AAAFP1181BCH001

CONTAINER NO. - TLLU6847426

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- OILVE OIL MENTIONED ON THE DRUM

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 2-

KEY WORD 1-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

1. AGAINST BOND-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

(A) BOND NO.-

(B) EXP. DATE-

23/10/24  
IO/CIU

SHEKHAR SRIVASTAV  
Inspector (Preventive Officer)  
भारतीय सीमाशुल्क विभाग  
Indian Customs Mumbai

23/10/24  
SIO/CIU

AVLOK KUMAR  
अवलोक कुमार  
AVLOK KUMAR  
Inspector (Preventive Officer)

No SSI/CIU


DT-23/10/24

S/B NO: 4617124

Date: 5.10.2024

**Report:** The sample as received is in the form of greenish oily liquid. It is other than Olive Oil. The sample may be forwarded to any other Government Laboratory for the exact Identification.

Scaled remnant returned.

  
5/12/2024  
KANNEBOINA SWAMY  
CHEMICAL ASSISTANT

  
05.12.2024

Received personally  
on 03.12.24  
Nishu Shah  
E-Cell - IO/CIU

mixture  
steel

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date :25.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

GRAND S/B NO. 4617124, SB DATE- 05.10.2024, TYPE----- CHA No.-AAAFP11818CH001  
CONTAINER NO. - TLLU6847426

FILE NO. GEN/INV/OTH/481/2024-CIU O/O COMM-R-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M. ARMAZEM DE SI CAL, EM FRENTE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL ARITHA POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

10/CIU  
25/10/24  
SHEKHAR SRIVASTAV  
शेखर श्रीवास्तव  
SHEKHAR SRIVASTAV  
निरीक्षक (आयुर्वेद विभाग)  
Inspector (Ayurvedic Officer)  
भारतीय सीमा शुल्क बंदी  
Indian Customs - Nhava

25/10/24  
SIG/CIU  
AVLOK KUMAR  
अवलोक कुमार  
AVLOK KUMAR  
(आयुर्वेद निरीक्षक)  
(Ayurvedic Officer)  
(Appraising Officer)

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date :25.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group----- S/B NO. 4617124, SB DATE- 05.10.2024, TYPE----- CHA No. -AAFP11818CH001

CONTAINER NO. - TLLU6847426

FILE NO. GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL AMLA POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1- KEY WORD 2-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

1. AGAINST BOND- (A) BOND NO.- (B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

IO/CIU

*25/10/24*

SHEKHAR SRIVASTAV

शेखर श्रीवास्तव

SHEKHAR SRIVASTAV

विशेषज्ञ (आयात) - (ऑफिसर)

Inspector (Import) - (Officer)

भारतीय कस्टम (मिम्बई)

Indian Customs (Mumbai)

SIO/CIU

*25/10/24*

AVLOK KUMAR

अवलोक कुमार

AVLOK KUMAR

(मूल्यांकन अधिकारी)

(Appraising Officer)

(ONE SAMPLE PER MEMO)

INCH, Nhava Sheva

Date : 25.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

GROUP S/B NO.-4617124, SB DATE: 05.10.2024, TYPE----- CHA No.-AAAF11818CH001

CONTAINER NO. - TLLU6847426

FILE NO. GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL ASHWAGANDHA POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

IO/CIU

SHEKHAR SRIVASTAV

शेखर श्रीवास्तव  
SHEKHAR SRIVASTAV  
Inspector (Preventive Officer)  
आरक्षक (प्रेवेंटिव ऑफिसर)  
कस्टम, नवखाड़ा, नवखडा

SIO/CIU

27/10/24  
AVLOK KUMAR LINGAR  
आवलोक कुमार लिंगर  
(Approving Officer)

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date: 25.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group S/B NO.-4617124, SB DATE- 05.10.2024, TYPE----- CHA No.-AAAFP11818CH001

CONTAINER NO. - TLLU6847426

FILE NO GEN/INV/OTH/481/2024-CIU O/O COMM-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPT(LINE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL FENO GREGO POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 2-

KEY WORD 1-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

(A) BOND NO.-

(B) EXP. DATE-

1. AGAINST BOND-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

25/10/24  
IO/CIU

SHEKHAR SRIVASTAV  
SHEKHAR SRIVASTAV  
Inspector (Investigation)  
Special Investigation Unit  
Toll-free: 1800-121-1212

AVLOK KUMAR  
SIO/CIU 25/10/24

AVLOK KUMAR  
SIO/CIU  
Inspector (Investigation)

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date : 25.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

GROUP \_\_\_\_\_, S/B NO.-4617124, SB DATE- 05.10.2024, TYPE----- CHA No.-AAAFP1181BCH001

CONTAINER NO. - TLLU6847426

FRE NO: GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M. ARMAZEM DE SI CAL, EM FRENTE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- MASCASRA DE CABELO WRITTEN ON THE STICKER PASTED ON PACKING

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1.Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

IO/CIU

SHEKHAR SRIVASTAV  
शेखर श्रीवास्तव  
SHEKHAR SRIVASTAV  
निरीक्षक (प्रतिनिधि अधिकारी)  
Inspector (Representative Officer)  
भारतीय सीमाशुल्क भुंवाई  
Indian Customs Mumbai

25/10/24

SIO/CIU  
AVLOK KUMAR  
शिवलोक कुमार  
AVLOK KUMAR  
(मूल्यांकन अधिकारी)  
(Appraising Officer)

25/10/24

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date : 25.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

GROUP..... S/B NO - 4617124, SB DATE- 05.10.2024, TYPE----- CHA No. AAFF1181BCH001

CONTAINER NO. - TLU6847426

FILE NO : GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- PO DE BASIL WRITTEN ON THE PACKING

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

(A) BOND NO.-

(B) EXP. DATE-

1. AGAINST BOND-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

IO/CIU

SHEKHAR SRIVASTAV

25/10/24

SHK  
SHEKHAR SRIVASTAV  
OFFICER IN CHARGE  
CUSTOMS EXCISE  
NHAVA SHEVA

SI/CIU

25/10/24

AVLOK KUMAR  
AVLOK KUMAR  
(Appraising Officer)

[ONE SAMPLE PER MEMO]

JNCH, Nhava Sheva

Date: 25.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

S/B NO. 4617124, SB DATE: 05.10.2024, TYPE----- CHA No. **AAAFP11818CH001**

CONTAINER NO. **TLLU6847426**

FILE NO. **GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA**

EXPORTER'S NAME & ADDRESS - **AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007**

NAME AND ADDRESS OF CONSIGNEE - **TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO**

COUNTRY- **ANGOLA**, VESSEL NAME -, IMPORT/EXPORT - **EXPORT**

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- **UNDECLARED GOODS IN SHIPPING BIL**

SPECIFICATION- **HERBAL HENNA POWDER WRITTEN ON THE STICKER PASTED ON PACKING**

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

IO/CIU

SHEKHAR SRIVASTAV

शेखर श्रीवास्तव

SHEKHAR SRIVASTAV

निरीक्षक (सहायक निरीक्षक)

Inspector (Executive Officer)

पदस्थ: आर्यभट्ट मुंबई

Location: Mumbai

SIO/CIU

AVLOK KUMAR

अवलोक कुमार  
(मुख्यालय अधिकारी)  
(Appraising Officer)

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date 25.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

GROUP S/B NO. 4617124, SB DATE 05.10.2024, TYPE----- CHA No. AAAPP11818CH001

CONTAINER NO. - TLLU6847426

FILE NO. GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL MORINGA POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 2-

KEY WORD 1-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

(A) BOND NO.-

(B) EXP. DATE-

1. AGAINST BOND-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

IO/CIU

SHEKHAR SRIVASTAV

शेखर श्रीवास्तव  
SHEKHAR SRIVASTAV

निरीक्षक (आयात) अधिकारी  
Inspector (Import) Officer

आयतन: आयात मुंबई  
Date: Mumbai

SIO/CIU

AVLOK KUMAR

अवलोक कुमार  
AVLOK KUMAR  
(मूल्यांकन अधिकारी)  
(Appraising Officer)

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date : 25.10.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA  
S/B NO -4617124, SB DATE - 05.10.2024, TYPE - CHA No. -AAAFP1181BCH001  
CONTAINER NO. - TLLU6847426

FILE NO: GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006,  
NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA  
253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL ALECRIM POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage  
CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

IO/CIU

SHEKHAR SRIVASTAV

शेखर श्रीवास्तव  
SHEKHAR SRIVASTAV  
निरीक्षक (प्रीवेंटिव ऑफिसर)  
Inspector (Preventive Officer)  
भारतीय सीमाशुल्क बंदरगाह  
Indian Customs, Mumbai

SIO/CIU

AVLOK KUMAR  
AVLOK KUMAR  
(मूल्यांकन अधिकारी)  
(Appraising Officer)

(ONE SAMPLE PER MEMO)

INCH, Nhava Sheva

Date: 25.10.2024

*Pran*  
25/10/24  
*Pr Samanta*  
25/10/24

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

S/B NO.-4617124, SB DATE- 05.10.2024, TYPE----- CHA No.-AAAFP1181BCH001

CONTAINER NO. - TLLU6847426

FILE NO. GEN/INV/OTH/481/2024-CIU O/O COMM-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M. ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL SHIKAKAI POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Nature & composition of goods, 2. Description of goods, 3. Any pharmaceutical usage

CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

10/CIU

SHEKHAR SRIVASTAV

शेखर श्रीवास्तव  
SHEKHAR SRIVASTAV  
निरीक्षक (सहायक) (अधीनकारी)  
Inspector (Executive Officer)  
भारतीय सीमाशुल्क मुंबई  
Indian Customs Mumbai

10/CIU

AVLOK KUMAR  
AVLOK KUMAR  
(अधीनकारी अधिकारी)  
(Appraising Officer)

SPEED POST



To

The Appraising Officer  
Central Investigation Unit  
To the Commr of Customs, Zone-II  
Jawahar Nehru Custom House  
Dist - Raigad, Tal - ~~Marraigad~~  
Nhava Sheva - 400707

(Handwritten initials)

SPEED POST  
Booked Under SPNL  
Scheme, Mumbai  
MBICROBPA/USPA/Wascom/2021-22  
Mumbai - 400 001

From:

आचार्य, संयुक्त निदेश  
Office of the Joint Dir  
नया कस्टम हाउस  
New Custom House,  
मुंबई (Mumbai-400001)

JNPT  
400707

Lab No-217/CIU/JNCH/19/12/2024  
(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva  
Date: 12.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group-----, S/B NO.-4617124, SB DATE- 05.10.2024, TYPE----- CHA No.-AAAPP11818CH001  
CONTAINER NO. - YLU6847426

FILE NO.: GEN/INV/OTH/481/2024-CIU O/O COMM-R-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006,  
NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADDARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253  
M, ARMAZEM DE SI CAL, EM FRENTE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL AMLA POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1- KEY WORD 2-

TEST QUERY-

1. Presence of NDPS substance  
CONDITION OF RELEASE

1. AGAINST BOND- (A) BOND NO.- (B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

10/CIU 16/12/24  
SHEKHAR SRIVASTAV  
Inspector (Preventive Officer)  
Indian Customs, Dumbal

AVLOK KUMAR  
Inspector (Preventive Officer)  
Dumbal

19/12/24  
SRS

Lab. No. 217/CIU/INCH/19.12.2024

Reference no & date: F. No. GEN/INV/OTH/481/2024-CIU

S/B No. & date 4617124 date 05.10.2024.

**REPORT:**

Received one (01) sealed sample envelope. The sample is received in unit packing having printed label with description "Herbal Amla Powder". The sample is in the form of brownish coloured powder. On the basis of chemical, chromatographic & spectrometric examinations, the sample under reference does not answer test for Heroin, Morphine, Cocaine, THC and MDMA. Sealed remnant sample returned.

*[Handwritten signature]*  
24/01/2025

*[Handwritten signature]*  
24/1/2025

जगत सिंह राणा  
JAGAT SINGH RANA  
रसायन परीक्षक-ग्रेड-II  
Chemical Examiner Gr-II  
नवीन सीमाशुल्क भवन प्रयोगशाला, मुंबई-01  
New Customs House Laboratory, Mumbai-01.

16610-216/CIU/2024/19/13/2024

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date: 12.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group: S/B NO. 4617124, SB DATE-05.10.2024, TYPE: CHA No. AAAPP1181BCH001

CONTAINER NO. - TLU6847426

FILE NO. - GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SICAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BILL

SPECIFICATION- HERBAL ARITHA POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY

1. Presence of NDPS substance

CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

10/CIU 16/12/24  
SHEKHAR VASTAV  
Inspector (Preventive Officer)  
Indian Customs, Mumbai

10/CIU 16/12/24  
AVLOK KUMAR  
Inspector (Preventive Officer)  
Approving Officer

Lab. No. 218/CIU/INCH/19.12.2024

Reference no. & date: F. No. GEN/INV/OTH/481/2024-CIU

S/B No. & date 4617124 date 05.10.2024.

**REPORT:**

Received one (01) sealed sample envelope. The sample is received in unit packing having printed label with description "Herbal Aritha Powder". The sample is in the form of brownish coloured powder. On the basis of chemical, chromatographic & spectrometric examinations, the sample under reference does not answer test for Heroin, Morphine, Cocaine, THC and MDMA.  
Sealed remnant sample returned.

*[Signature]*  
24/01/2025

*[Signature]*  
24/01/2025

जगत सिंह राणा  
JAGAT SINGH RANA  
रसायन परीक्षक-सी.ए.॥  
Chemical Examiner Gr-II  
नवीन सीमाशुल्क भवन प्रयोगशाला, मुंबई-०१.  
New Custom House Laboratory, Mumbai-01.

Lab no-219/CIU/JNCH/19/12/2024

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date: 12.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group ---, S/B NO.-4617124, SB DATE- 05.10.2024, TYPE----- CHA No.-AAAFP1181BCH001

CONTAINER NO. - TLLU6847426

FILE NO.: GEN/INV/OTH/481/2024-CIU O/O COMM-R-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL SHIKAKAI POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Presence of NDPS substance  
CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

10/CIU  
SHEKHAR SRIVASTAV  
Inspector (Preventive Officer)  
Indian Customs - Mumbai

AVLOK KUMAR  
SHEKHAR SRIVASTAV  
Inspector (Preventive Officer)

Lab. No. 219/CIU/JNCH/19.12.2024

Reference no & date: F. No. GEN/INV/OTH/481/2024-CIU

S/B No. & date 4617124 date 05.10.2024.

**REPORT:**

Received one (01) sealed sample envelope. The sample is received in unit packing having printed label with description "Herbal Shikakai Powder". The sample is in the form of brownish coloured powder. On the basis of chemical, chromatographic & spectrometric examinations, the sample under reference does not answer test for Heroin, Morphine, Cocaine, THC and MDMA.  
Sealed remnant sample returned.

*[Handwritten signature]*  
24/01/2025

*[Handwritten signature]*  
24/01/2025

जगत सिंह राणा  
JAGAT SINGH RANA  
रसायन परीक्षक-श्रेणी-II  
Chemical Examiner Gr-II  
नवीन सीमापारक परम प्रयोगशाला, मुंबई-01.  
New Custom House Laboratory, Mumbai-01.

Lab No- 220/CIU/JINCH/19/12/2024  
(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva  
Date: 12.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group-----, S/B NO.-4617124, SB DATE-05.10.2024, TYPE----- CHA No.-AAFP11818CH001  
CONTAINER NO. - TLU6847426

FILE NO.: GEN/INV/OTH/481/2024-CIU O/O COMM-R-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL ALECRIM POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Presence of NDPS substance  
CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

10/12/24  
SHEKHAR SRIVASTAV  
Inspector (Preventive Officer)  
Indian Customs, Nhava Sheva

16/12/24  
SIO/CIU  
AVLOK KUMAR

AVLOK KUMAR  
Appraising Officer

Lab. No. 220/CIU/JNCH/19.12.2024

Reference no & date: F. No. GEN/INV/OTH/481/2024-CIU

S/B No. & date 4617124 date 05.10.2024.

**REPORT:**

Received one (01) sealed sample envelope. The sample is received in unit packing having printed label with description "Herbal Alecrim Powder". The sample is in the form of greenish brown coloured powder. On the basis of chemical, chromatographic & spectrometric examinations, the sample under reference does not answer test for Heroin, Morphine, Cocaine, THC and MDMA. Sealed remnant sample returned.

24/10/2025

24/10/2025  
जगत सिंह राणा  
JAGAT SINGH RANA  
रसायन पंडित-श्री-II  
Chemical Examiner Gr-II  
महान् सीमादुला कवन प्रयोगशाला, मुंबई-01.  
New Custom House Laboratory, Mumbai-01.

महान् सीमादुला कवन प्रयोगशाला, मुंबई-01.  
New Custom House Laboratory, Mumbai-01.

महान् सीमादुला कवन प्रयोगशाला, मुंबई-01.  
New Custom House Laboratory, Mumbai-01.

Lab No. 221/CIU/JNCH/19/12/2024

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date : 12.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group-----, S/B NO.-4617124, SB DATE-05.10.2024, TYPE----- CHA No.-AAAFP1181BCH001

CONTAINER NO. - TLLU6847426

FILE NO.: GEN/INV/OTH/481/2024-CIU O/O COMM-R-CUS-GEN-NHAVA SHEVA

19/12/24

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWAOI, VADDARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL HENNA POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Presence of NDPS substance

CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

IO/CIU  
16/12/24  
SHEKHAR SO...  
SHEKHAR SRIVASTAV  
Inspector (Preventive Officer)  
Indian...

AVLOK KUMAR  
AVLOK KUMAR  
(Appraising Officer)

Lab.No 221/CIU/JNCH/19.12.2024

S/B No 4617124 , Date- 05.10.2024

Container No.-TLLU6847426

File No.-GEN/INV/OTH/481/2024-CIUO/COMMR-CUS-GEN-NHAYA SHEVA

**Report**— The sample received in unit packing having printed label with description PIA BEAUTY SQUAD Herbal Henna Made in India net weight 1kg. It is in the form of green powder. On the basis of chemical, chromatographic and spectrometric examination, the sample under reference does not answer positive test for Morphine, Codeine, Heroin, Cocaine, MDMA & THC.

Sealed remnant returned.

*Rus*  
27.1.25  
रेखा सरदेसाई  
**REKHA SAXENA**  
Assistant Chemical Examiner  
New Custom House  
Ballard Estate, Mumbai-01

*Mukta Srivastav*  
मुक्ता शिवस्तव  
Mukta Srivastav  
रसायन परीक्षक श्रेणी-1  
Chemical Examiner Gr. 1

Lab No. 222/CIU/GENCH/19/12/2024

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date : 12.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group-----, S/B NO.-4617124, SB DATE-05.10.2024, TYPE----- CHA No.-AAAPP1181BCH001

CONTAINER NO. - TLU6847428

FILE NO.: GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL MORINGA POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Presence of NDPS substance  
CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

10/CIU  
SHEKHAR SRINIVAS  
SHEKHAR SRINIVAS  
निरीक्षण अधिकारी  
Inspector (Investigative Officer)  
भारतीय निर्यात प्रबंध  
Indian

SIO/CIU - 16/12/24  
AVLOK KUMAR  
AVLOK KUMAR  
(निर्यात अधिकारी)  
(Exporting Officer)

Lab.No 222/CIU/JNCH/19.12.2024

S/B No 4617124 , Date- 05.10.2024

Container No.-TLLU6847426

File No.-GEN/INV/OTH/481/2024-CIU/OCOMM-CUS-GEN-NHAVA SHEVA

Report-- The sample received in unit packing having printed label with description PIA BEAUTY SQUAD Herbal Moringa Made in India net weight 1kg. It is in the form of green powder .On the basis of chemical , chromatographic and spectrometric examination, the sample under reference does not answer positive test for Morphine ,Codeine ,Heroin, Cocaine &THC and MDMA

Sealed remnant returned.

*Rekh*  
27.01.25  
रेखा सखेना  
REKHA SAXENA  
Assistant Chemical Examiner  
नॉन ऑफिस टाइम कार्य  
New Customs House  
अहमद नगर, मुंबई-400 001  
Ballard Estate, Mumbai-01

*Mukta Srivastava*  
मुक्ता श्रीवास्तव  
Mukta Srivastav  
रसायन परीक्षक श्रेणी-1  
Chemical Examiner Gr. 1

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date: 12.12.2024

Lab No. 213/CIU/JNCH/19/12/2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group: , S/B NO. -4617124, SB DATE- 05.10.2024, TYPE----- CHA No. -AAAFP11818CH001

CONTAINER NO. - TLU6847426

FILE NO.: GEN/INV/OTH/481/2024-CIU O/O COMMR-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHA ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME-, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL FENO GREGO POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Presence of NDPS substance  
CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

10/CIU  
SHEKHAR S. RIVASTAV  
Inspector (General) (Revenue)  
Inspector (Revenue) (General)  
Indian Customs, Mumbai

SIO/CIU/16/12/24  
AVLOK KUMAR  
अवलोक कुमार  
AVLOK KUMAR  
(Appraising Officer)

Lab. No 213/CIU/JNCH/19.12.2024

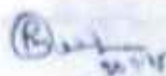
NB No 8617134 Date- 05.10.2024

Case No- TLX/8617134

File No- GEN/INV/OTH/481/2024-CIU-CUS-COMMR-CUS-GEN-NHAVA SHEVA

Report- The sample received in unit packing having printed label with description PIA BEAUTY  
SUNKID Herbal Face Cream powder Made in India net weight 10g. It is in the form of brown powder.  
On the basis of chemical, chromatographic and spectroscopic examination, the sample under  
reference does not show any positive test for Morphine, Cocaine, Heroin, Cocaine, MDMA & THC.

Sealed container returned.

  
20/12

  
Mukta Srivastava  
रमेश प्रवेश शर्मा  
Chemical Examiner Gr. I

20/12/2024  
20/12/2024

20/12/2024  
20/12/2024

Lab No. 214/CIU/JNH/19/12/2024

(ONE SAMPLE PER MEMO)

JNH, Nhava Sheva  
Date: 17.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group-----, S/B NO. 4617124, SB DATE: 05.10.2024, TYPE----- CHA No. AAAPP1181BCH001

CONTAINER NO. - TLU6847426

*P.*  
19/12/24

FILE NO.: GEN/INV/OTH/481/2024-CIU O/D COMM-R-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- PO DE BASIL WRITTEN ON THE PACKING

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Presence of NDPS substance  
CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

16/11/24  
IO/CIU  
SHEKHAR SHIVASTAV  
Inspector  
Indian  
native Officer

SIO/CIU Tolnady  
AVLOK KUMAR  
(Appraising Officer)

Lab. No 214/CIU/JNCH/19.12.2024

S/B No 4617124 Date- 05.10.2024

Container No.-TLLU6847426

File No.-GEN/INV/OTH/481/2024-CIUO/OCOMMR-CUS-GEN-NHAVA SHEVA

**Report**—The sample received in unit packing. It is in the form of brown powder. On the basis of chemical, chromatographic and spectrometric examination, the sample under reference does not answer positive test for Morphine, Codeine, Heroin, Cocaine, MDMA & THC.

Scaled remnant returned.

*(Signature)*  
30.1.25

*(Signature)*  
Mukta Shivastav  
रसायन परीक्षक श्रेणी-I  
Chemical Examiner Gr. I

विशेष निरीक्षक  
राजेश कुमार  
आयुक्त, सी.यू.ओ.  
नवखा शेवा

विशेष निरीक्षक  
मुक्ता शिवस्तव  
आयुक्त, सी.यू.ओ.  
नवखा शेवा



Lab.No. 215/CIU/JNCI/19.12.2024

S/B No. 4617124 date 05.10.2024

Ref. No & date P. No. GEN/INVOT/481/2024-CIU O/O COMM-R-CUS-GEN-GEN- NHAVA SHEVA  
Reporting Date : 17.01.2025

**REPORT:**

The sample is in the form of light brown colored powder (in heat sealed plastic pouch) together with colourless & yellow coloured liquid (in small plastic bottle). On the basis of chemical, chromatographic & spectrometric examinations, the sample does not answer test for Heroin, Morphine, Cocaine, THC and MDMA here.  
Sealed remnant returned.

*[Handwritten Signature]*  
17.1.25  
(AEC)

*[Handwritten Signature]*  
17/1/2025  
जगत सिंह राणा  
JAGAT SINGH RANA  
रासायनिक परीक्षक-ग्रे-II  
Chemical Examiner Gr-II  
नवीन सीमावर्ती परीक्षण प्रयोगशाला, मुंबई-01.  
New Custom House Laboratory, Mumbai-01.

Lab No. 216/CIU/SMCH/19/12/2024

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva  
Date : 12.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group: / S/B NO. 4617124, SB DATE- 05.10.2024, TYPE----- CHA No. AAAPP11818CH001

CONTAINER NO. - TLU6847426

FILE NO.: GEN/INV/OTH/481/2024-CIU O/O COMM-R-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO.

COUNTRY- ANGOLA, VESSEL NAME - , IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- HERBAL ASHIVAGANDHA POWDER WRITTEN ON THE STICKER PASTED ON PACKING

BRAND-

LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 2-

KEY WORD 1-  
TEST QUERY-

1. Presence of NDPS substance  
CONDITION OF RELEASE

- 1. AGAINST BOND-
- 2. PARTIAL RELEASE % RELEASED-
- T.B. VALIDITY IN MONTHS-

(A) BOND NO. -

(B) EXP. DATE-

18/12/24  
SHEKHAR SRIWASTAV  
Inspector  
Tribune  
Indian

SIO/CIU 18/12/24  
AVLOK KUMAR  
AVLOK KUMAR  
(Appraising Officer)

Reallotted to  
Pankaj  
Adubh  
30/12/24

Lab.No. 216/CIU/JNCH/19.12.2024

S/B No. 4617124 date 05.10.2024

Ref. No & date F. No. GEN/INV/OTH/481/2024-CIU O/D COMMR-CUS-GEN-GEN- NHAVA SHEVA  
Reporting Date : 17.01.2025

**REPORT:**

The sample is in the form of light brown colored powder. On the basis of chemical, chromatographic & spectrometric examinations, the sample does not answer test for Heroin, Morphine, Cocaine, THC and MDMA here.  
Scales remnant returned.

*Per*  
17.01.25  
(AEG)

*Per*  
17/1/2025  
जगत सिंह राणा  
JAGAT SINGH RANA  
रसायन परीक्षक-श्रेणी-II  
Chemical Examiner Gr-II  
नवीन सीमापारक भवन, प्रयोगशाला, मुंबई-01.  
New Custom House Laboratory, Mumbai-01.

Lab No. 223/CIU/5NCH/19/12/2024

(ONE SAMPLE PER MEMO)

JNCH, Nhava Sheva

Date : 12.2024

(TO BE FILLED BY IMPORTERS/ EXPORTERS/ CHA)

Group-----, S/B NO.-4617124, SB DATE- 05.10.2024, TYPE----- CHA No.-AAFP1181BCH001

CONTAINER NO. - TLU6847426

FILE NO.: GEN/INV/OTH/481/2024-CIU O/O COMM-R-CUS-GEN-NHAVA SHEVA

EXPORTER'S NAME & ADDRESS - AFRINEXT OVERSEAS PRIVATE LIMITED, OFFICE NO. 1006, NEPTUNE EDGE, B/H NEP DR VIKRAM SARABHAI ROAC, VADIWADI, VADODARA-390007

NAME AND ADDRESS OF CONSIGNEE - TO THE ORDER OF, AFRICHAHEL FARMACI (SU) LDA, LOJA 253 M, ARMAZEM DE SI CAL, EM FRENTRE DE ESCOLA DE INDUVE ULEMBAL, LUANDA, AO

COUNTRY- ANGOLA, VESSEL NAME -, IMPORT/EXPORT - EXPORT

MARKS AND NUMBERS- AS PER INVOICE AND PACKING LIST

DESCRIPTION- UNDECLARED GOODS IN SHIPPING BIL

SPECIFICATION- OLIVE OIL MENTIONED ON THE DRUM FROM WHICH THE SAMPLE WAS TAKEN

BRAND- LITERATURE ENCLOSED-

FOR OFFICE USE ONLY

KEY WORD 1-

KEY WORD 2-

TEST QUERY-

1. Presence of NDPS substance

CONDITION OF RELEASE

1. AGAINST BOND-

(A) BOND NO.-

(B) EXP. DATE-

2. PARTIAL RELEASE % RELEASED-

T.R. VALIDITY IN MONTHS-

16/12/24  
IO/CIU  
SHEKHAR RIVASTAV  
Inspector  
Indian

SIO/CIU  
AVLOK KUMAR  
SHEKHAR RIVASTAV  
Inspector  
(Approving Officer)

*Handwritten signature/initials*

Lab.No 223/CIU/JNCH/19.12.2024

S/B No 4617124 , Date- 05.10.2024

Container No.-TLLU6847426

File No.-GEN/INV/OTH/481/2024-CIUO/OCOMMR-CUS-GEN-NHAVA SHEVA

Report—The sample is in the form of clear colorless oily liquid. It has the characteristics of Olive oil. On the basis of chemical, chromatographic and spectrometric examination, the sample under reference does not answer positive test for Morphine, Codeine, Heroin, Cocaine, MDMA & THC.

Sealed remnant sample returned.

*Rekha*  
27.1.25

रेखा सक्सेना  
REKHA SAXENA  
सहायक रसायन परीक्षक  
Assistant Chemical Examiner  
नवीन सीमा गृहघर, नवरा  
New Custom House  
बैरार्ड एस्टेट, मुंबई-०४  
Bairard Estate, Mumbai-04

*Mukta Srivastav*

मुक्ता श्रीवास्तव  
Mukta Srivastav  
रसायन परीक्षक श्रेणी-1  
Chemical Examiner Gr. I



EU6049616991IN

स्पीड पोस्ट  
SPEED POST

Speed Post

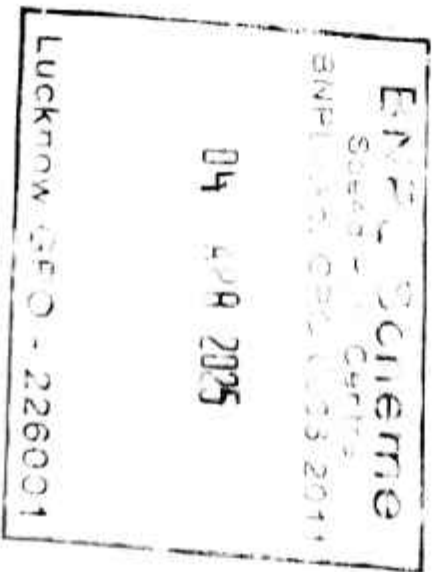
ऑफिस प्रिन्टिंग मशीन  
C 25

Office of the Commissioner of Customs (General)  
Mumbai Zone-II, Central Intelligence Unit,  
Jawaharlal Nehru Custom House, Nhava Sheva,  
District- Raigad, Maharashtra - 400707  
Tel. No. 27241055, 27244739

द.ल.  
श्रीवांग



प्रेषक/ Despatcher: Dr. Abhishek Nirajyay, PRO  
द.श्री.अ.प.-राष्ट्रीय वनस्पति अनुसंधान संस्थान  
CSIR - National Botanical Research Institute  
राणा प्रताप मार्ग, लुकरा - 226 001 (भारत)  
Rana Pratap Marg, Lucknow - 226 001 (INDIA)  
Ph.No. 9415471415





**NATIONAL BOTANICAL RESEARCH INSTITUTE**  
(COUNCIL OF SCIENTIFIC AND INDUSTRIAL RESEARCH)

Post Box No: 436, Ran Pratap Marg,  
LUCKNOW-226001, India

Central Instrumentation Facility  
केंद्रीय आसुचना एकक  
CENTRAL INTELLIGENCE UNIT



Ref. No: NBRI/CI/839/2025

Ar/Adom  
3/25/25

24 APR 2025 01.04.2025  
प्राप्त किया/RECEIVED  
कस संख्या/ Sr. No. 3

I-OPB.cell  
25/05/25

**A-Sample Details**

**Customer's Name & Address**

: Office of the Commissioner of Customs (General)  
Mumbai Zone - II, Maharashtra - 400707

**Item Names**

: Herbal Moringa, Herbal Airha, Herbal Henna, Herbal  
Ashwagandha, Herbal Amla, Herbal Feno Grego, Poda Basil.

**Customer's code**

: NA

**Specification**

: NBRI-SOP-202

**Date of analysis**

: 10.03.2025 to 25.03.2025

**Job order no**

: 839

**Date of receipt**

: 10.03.2025

**Invoice No & date**

: NBRI/GST/19/921 date 29.01.2025 of Rs. 28910.00/-

**B-Analysis Report**

S. No.	Name of the sample	Parameter (HPTLC Finger Printing)	Remark
1	Herbal Moringa Powder	Chromatogram enclosed (Fig. 1 & Fig. 8)	
2	Herbal Aritha Powder	Chromatogram enclosed (Fig. 2 & Fig. 9)	
3	Poda Basil	Chromatogram enclosed (Fig. 3 & Fig. 10)	
4	Herbal Henna Powder	Chromatogram enclosed (Fig. 4 & Fig. 11)	
5	Herbal Ashwagandha Powder	Chromatogram enclosed (Fig. 5 & Fig. 12)	
6	Herbal Amla Powder	Chromatogram enclosed (Fig. 6 & Fig. 13)	
7	Herbal Feno Grego Powder	Chromatogram enclosed (Fig. 7 & Fig. 14)	

Note: a) This report pertains only to the sample submitted for the test.

11/4/25  
(Head Customer Service Cell)

11/4/25  
(Authorized signatories)



### Identification of received powdered samples

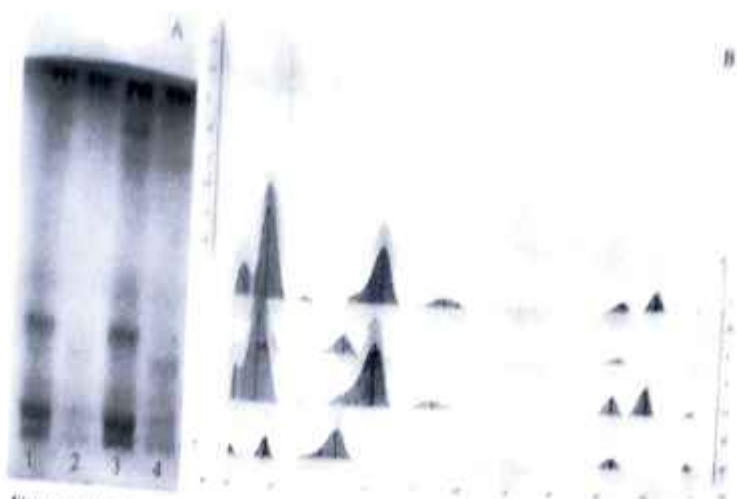
The powdered samples (7 nos) were received and subjected to chromatographic analysis for confirming the identity of the test samples. The chemical characteristics of the test samples were matched with the authentic samples available in the CSIR-NBRI raw drug repository of the Pharmacognosy division.

#### **Chemical profiling:**

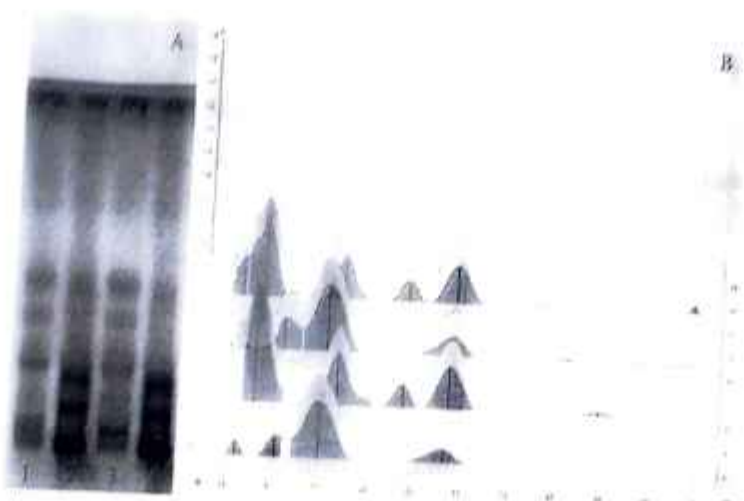
The received samples were subjected to chemical profiling through High-Performance Thin Layer Chromatography (HPTLC) for confirming the identity. 0.1 gram coarsely powdered material of each sample (received), as well as their authentic samples from the raw drug repository, was subjected to ultrasonic extraction in methanol. The extract obtained was filtered through Whatman filter No. 4, and the extract was subjected to chromatographic analysis.

Chromatographic separation was performed on Merck pre-coated silica gel 60GF<sub>254</sub> (20x10 cm) plates. The application of extracts were done as 8 mm wide bands positioned 10 mm above the bottom and 15 mm from the side of the plate, using CAMAG Linomat V automated TLC applicator with nitrogen flow providing a delivery speed of 150 nl s<sup>-1</sup> (nanolitre per second). Following sample application, the bands were developed in a CAMAG twin trough glass chamber, saturated with a tertiary mobile phase of ethyl acetate-formic acid- glacial acetic acid- water (9-1-1-0.2 v/v) for flavonoids profile and toluene-ethyl acetate (8-2 v/v) for terpenes profile, till proper separation of bands up to a height of 8 cm is achieved. After development, plate was dried with an air dryer, and for band visualization derivitization was done with anisaldehyde sulphuric acid. After that, image of TLC plate was taken in visible light (Figure 1-14). The chromatogram was scanned using TLC scanner model 3 equipped with CAMAG visionCATS V software at wavelength 500 nm (Figure 1-14) in absorption-reflection mode.

### HPTLC fingerprint of flavonoid profile of the samples



**Figure 1.** HPTLC chromatogram of test sample and authentic Moringa sample in visible light (A) scanned at 560 nm (B). Track 1: Authentic sample (10 µl), Track 2: Test sample (10 µl), Track 3: Authentic sample (15 µl) and Track 4: Test sample (15 µl).



**Figure 2.** HPTLC chromatogram of test sample and authentic Aritha sample in visible light (A) scanned at 560 nm (B). Track 1: Authentic sample (10 µl), Track 2: Test sample (10 µl), Track 3: Authentic sample (15 µl) and Track 4: Test sample (15 µl).

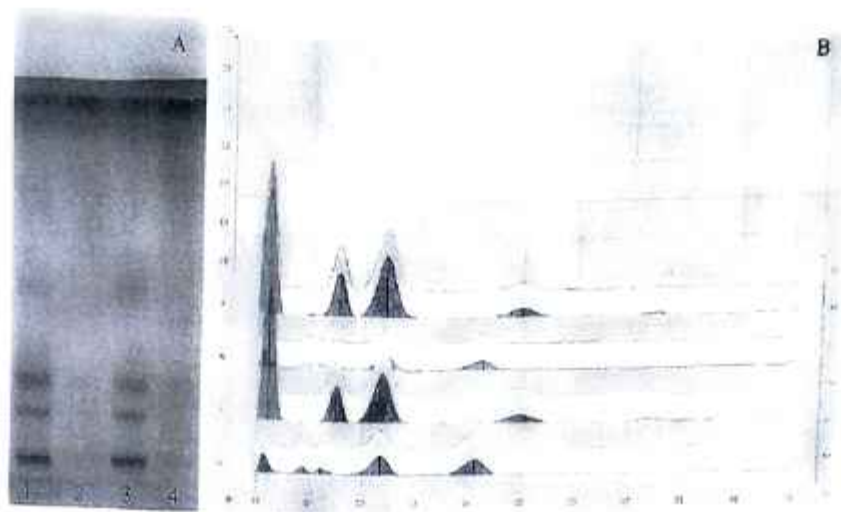


Figure 3. HPTLC chromatogram of test sample and authentic Tulsi sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10 µl), Track 2: Test sample (10 µl), Track 3: Authentic sample (15 µl) and Track 4: Test sample (15 µl).

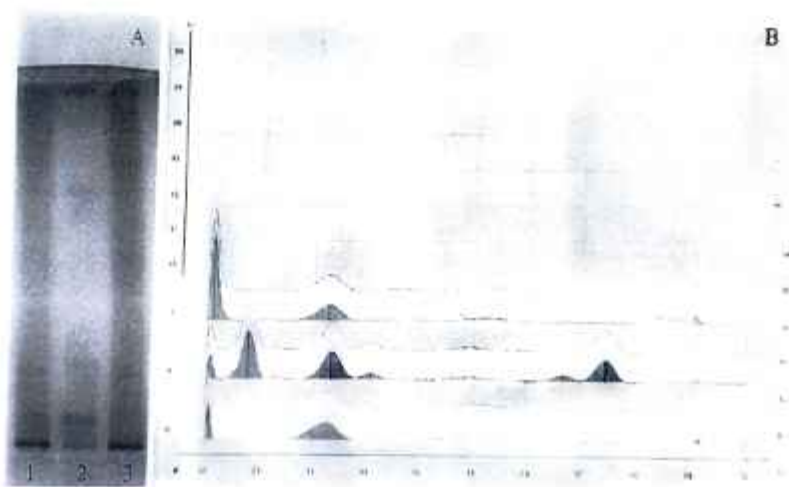


Figure 4. HPTLC chromatogram of test sample and authentic Henna sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10 µl), Track 2: Test sample (10 µl) and Track 3: Authentic sample (15 µl).

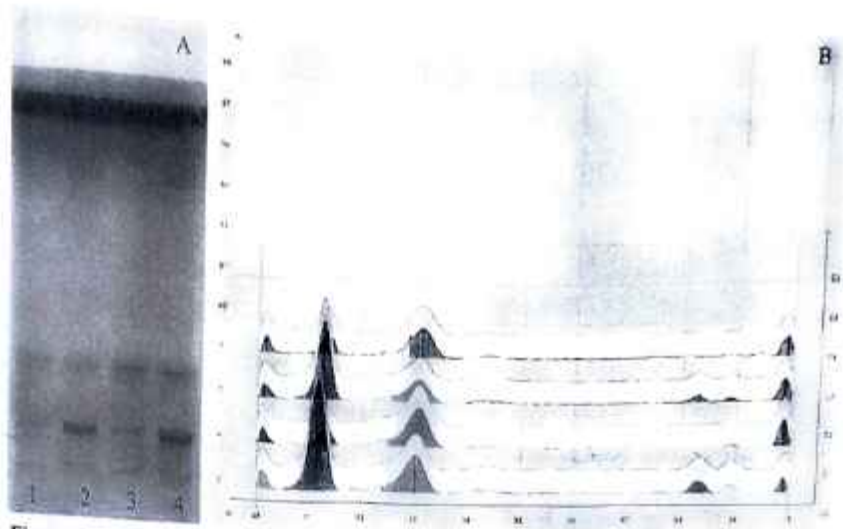


Figure 5. HPTLC chromatogram of test sample and authentic Ashwagandha sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10  $\mu$ l), Track 2: Test sample (10  $\mu$ l), Track 3: Authentic sample (15  $\mu$ l) and Track 4: Test sample (15  $\mu$ l).

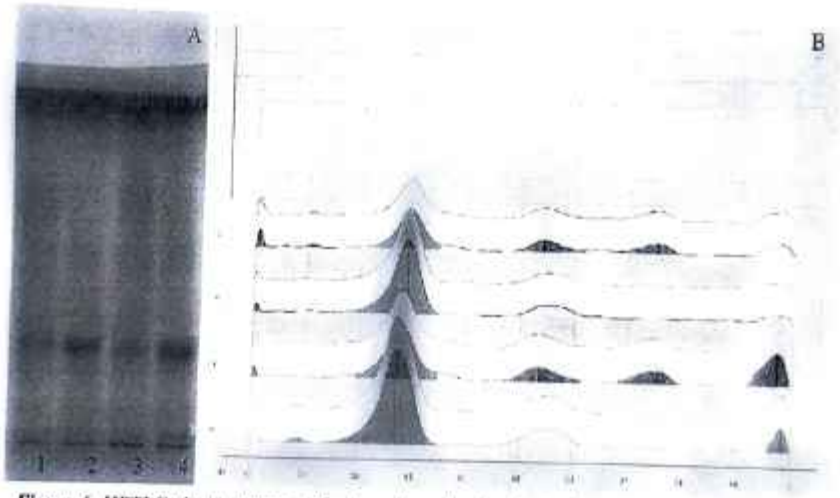


Figure 6. HPTLC chromatogram of test sample and authentic Amla sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10  $\mu$ l), Track 2: Test sample (10  $\mu$ l), Track 3: Authentic sample (15  $\mu$ l) and Track 4: Test sample (15  $\mu$ l).



Figure 7. HPTLC chromatogram of test sample and authentic Methi sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10 µl), Track 2: Test sample (10 µl), Track 3: Authentic sample (15 µl) and Track 4: Test sample (15 µl).

HPTLC fingerprint of terpenes profile of the samples

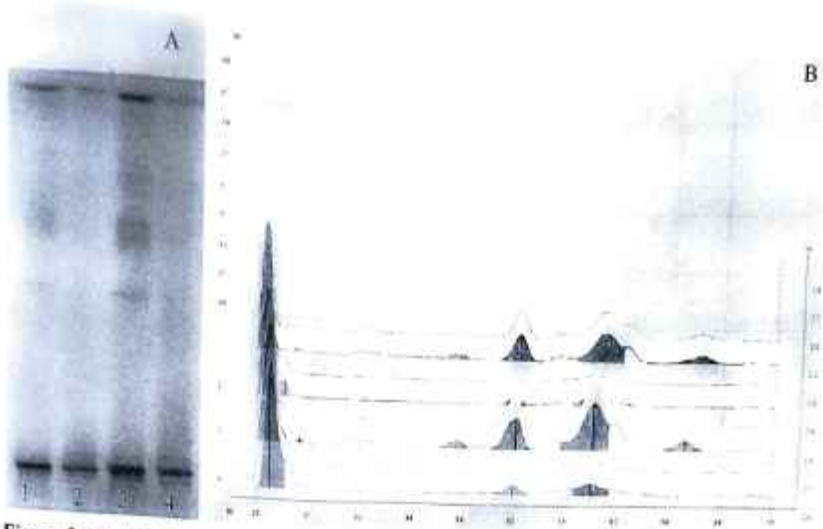


Figure 8. HPTLC chromatogram of test sample and authentic Moringa sample in visible light (A) scanned at 500 nm (B), Track 1: Authentic sample (10  $\mu$ l), Track 2: Test sample (10  $\mu$ l), Track 3: Authentic sample (15  $\mu$ l) and Track 4: Test sample (15  $\mu$ l).

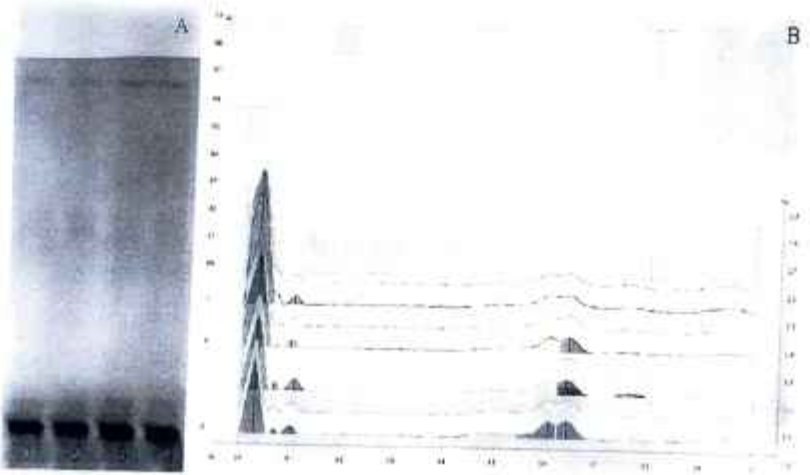
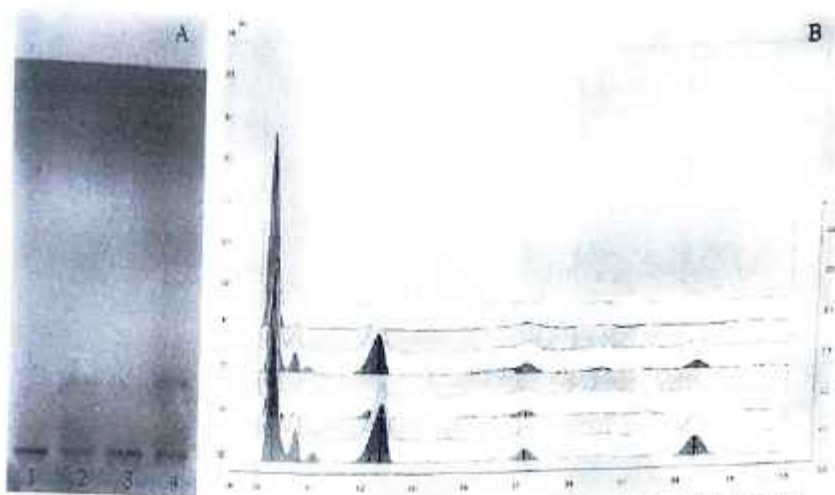
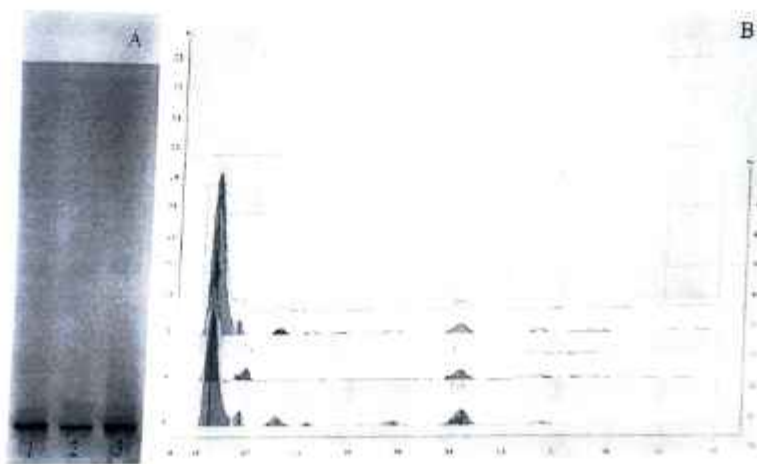


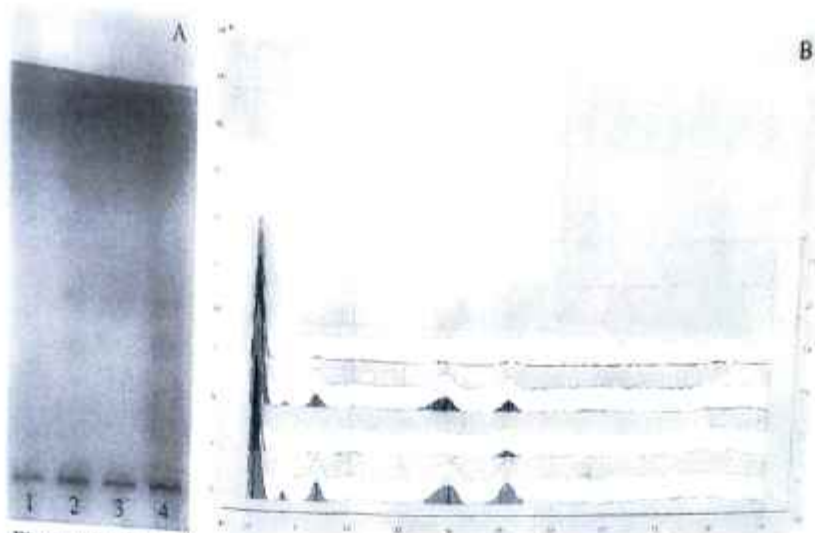
Figure 9. HPTLC chromatogram of test sample and authentic Aritha sample in visible light (A) scanned at 500 nm (B), Track 1: Authentic sample (10  $\mu$ l), Track 2: Test sample (10  $\mu$ l), Track 3: Authentic sample (15  $\mu$ l) and Track 4: Test sample (15  $\mu$ l).



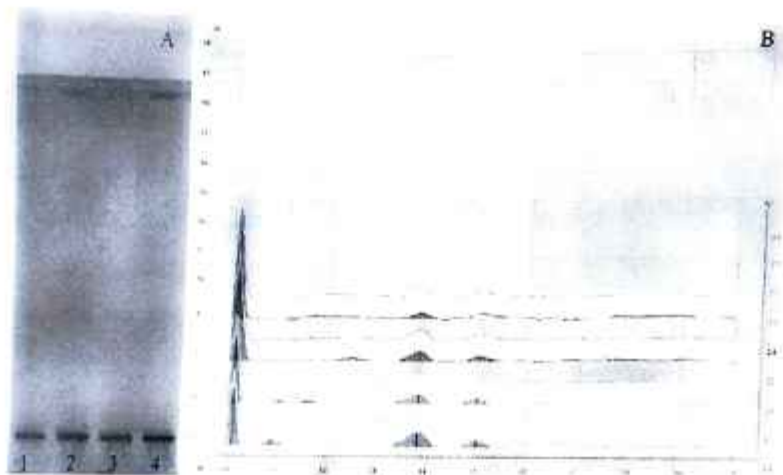
**Figure 10.** HPTLC chromatogram of test sample and authentic Tuisi sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10  $\mu$ l), Track 2: Test sample (10  $\mu$ l), Track 3: Authentic sample (15  $\mu$ l) and Track 4: Test sample (15  $\mu$ l).



**Figure 11.** HPTLC chromatogram of test sample and authentic Henna sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10  $\mu$ l), Track 2: Test sample (10  $\mu$ l) and Track 3: Authentic sample (15  $\mu$ l).



**Figure 12.** HPTLC chromatogram of test sample and authentic Ashwagandha sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10  $\mu$ l), Track 2: Test sample (10  $\mu$ l), Track 3: Authentic sample (15  $\mu$ l) and Track 4: Test sample (15  $\mu$ l).



**Figure 13.** HPTLC chromatogram of test sample and authentic Amla sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10  $\mu$ l), Track 2: Test sample (10  $\mu$ l), Track 3: Authentic sample (15  $\mu$ l) and Track 4: Test sample (15  $\mu$ l).



**Figure 14.** HPTLC chromatogram of test sample and authentic Methi sample in visible light (A) scanned at 500 nm (B). Track 1: Authentic sample (10  $\mu$ l), Track 2: Test sample (10  $\mu$ l), Track 3: Authentic sample (15  $\mu$ l) and Track 4: Test sample (15  $\mu$ l).

**Conclusion:**

The chemical fingerprint of the test samples obtained through the HPTLC method were compared with those of the authentic samples available in the raw drug repository at CSIR-NBRI. The test samples exhibited a similar chemical fingerprint to the authentic samples, indicating that the test samples correspond to the substance listed on the packet.

Re: Request for releasing the cargo seized against Enquiry against SB No 4617124 & 4617956 Dt 05.10.2024

DUO-10

Central Intelligence Unit, Jawaharlal Nehru Custom House

< supdtadmn-ciujnch@gov.in >

Wed, 24 Sep 2025 6:18:51 PM +0530

To: "Rakesh Afrinext" <rakesh@afrinext.in>

Kindly refer to your email dated 19.09.2025.

This office is investigating a case of undeclared goods attempted to be exported vide Shipping Bills No. 4617124 and 4617956 both dated 05.10.2024. Currently the investigation is pending owing to pending testing of 04 samples out of the 14 undeclared items.

CIU, JNCH has found a suitable institute for the testing of the samples to ascertain the Nature and Composition of the Goods, Any Pharmaceutical Usage and General Description of the goods.

The Cost of tests and duration of the tests is as per the following table:

Sample Description	Study/Analysis	Charges (Rs.) / Per Sample	Qty. Reqd.	Time Reqd.
1. Olive Oil	As per annexure attached	25,000/-	1 Litre	12 Days
2. Rosemary powder	As per annexure attached Protocol : IS/API/AYUSH Protocol	88,000/-	5 Pkts	24 Months
3. Hair (Herbal Mix) Mask	As per annexure attached Protocol : IS/API/AYUSH Protocol	88,000/-	5 Pkts	24 Months
4. Shikakai Powder	As per annexure attached Protocol : IS/API/AYUSH Protocol	88,000/-	5 Pkts	24 Months

HSN Code: 998145, GST will be charged extra as applicable (Current rate is 18%)

Details of the payment are as follows:

Institute's Bank and other Details

ICICI Bank Limited, Delhi University North Campus, Delhi - 110007

Account No.: 022705000104

IFSC Code: ICIC0000227

Swift Code: ICICI NBB CTS

PAN No. AAATS0867K

GST Registration No.: 07AAATS0867K127,

As per the Section 145 of the Customs Act, 1962:

**Section 145.** Owner, etc., to perform operations incidental to compliance with customs law. - "All operations necessary for making any goods available for examination by the proper officer or for facilitating such examination shall be performed by, or at the expense of, the owner, importer or exporter of the goods, as the case may be."

You are hereby directed to complete the payment of cost of testing, to initiate the process of testing of the samples.

From: Rakesh Afrinext <rakesh@afrinext.in>

To: "supdtadmn-ciujnch@gov.in" <supdtadmn-ciujnch@gov.in>

Date: Fri, 19 Sep 2025 11:30:38 +0530

Subject: Request for releasing the cargo seized against Enquiry against SB No 4617124 & 4617956 Dt 05.10.2024

Dear Sir/Madam,

With reference to the above-mentioned shipping bill numbers, the undeclared material is seized by your department for pending investigation, enquiry and test report from the government lab.

In the matter, we would hear by request you to update us with the test report status in order to enable us to export the cargo that was not declared in the mention shipping bills and was stuffed in the container by mistakenly. In case of any Fine and Penalty imposed

on us in the subject matter will be accepted by us and paid if required for releasing the cargo after we declare it properly in Shipping Bill .

The declared cargo is not restricted or prohibited as per our knowledge, and hence in the matter, we hear by request you to update us if we can export the Cargo after filing proper shipping bill.

We request you to consider our request and revert us in the subject matter at the earliest.

Priority and the subject matter will highly be obliged and appreciated

Thank you  
Yours Sincerely

For Afrinext Overseas Pvt Ltd

Authorised Signatory

Name: Rakesh Kumar Choudhary

Designation: Logistics Manager

# AFRINEXT OVERSEAS PVT. LTD.

The Power of Next

08 OCT 2025  
 प्राप्त किया/RECEIVED  
 क्र. संख्या/ Sr. No. 410

Date: 08.10.2025

To,  
 The Additional Commissioner of Customs  
 CIU Department, JNCH  
 Nhava Sheva

**Subject:** Request for Release of Cargo Seized under Enquiry against SB No. 4617124 & 4617956 dated 05.10.2024  
**Reference:** File No. GEN/INV/OTH/481/2024-CIU

Respected Sir/Madam,

With reference to the above-mentioned shipping bill numbers, certain undeclared materials were seized by your department pending investigation, enquiry, and test reports from the government laboratory.

In this connection, we have received communication from your office regarding the analysis charges and time required for the tests, as detailed below:

Sample Description	Study/Analysis	Charges (Rs.) / Per Sample	Qty. Reqd.	Time Reqd.
1. Olive Oil	As per annexure attached	25,000/-	1 Litre	12 Days
2. Rosemary powder	As per annexure attached Protocol : IS/API/AYUSH Protocol	88,000/-	5 Pkts	24 Months
3. Hair (Herbal Mix) Mask	As per annexure attached Protocol : IS/API/AYUSH Protocol	88,000/-	5 Pkts	24 Months
4. Shikakai Powder	As per annexure attached Protocol : IS/API/AYUSH Protocol	88,000/-	5 Pkts	24 Months

The time duration required for certain tests, particularly 24 months, is extremely long. During this period, the products may expire while lying in the customs warehouse, resulting in significant loss and inability to export the goods.

In view of the above, we kindly request you to **allow the customs to hold or destroy the seized goods (as per your procedure) and release the balance goods for export**

1006, Neptune Edge, Neptune Campus, B/H Neptune Trinity, Dr. Vikram Sarabhai Road, Vadiwadi, Vadodara - 390007 Gujarat, India (CIN : U74999GJ2017PTC096837)  
 Ph : 0265 2962424 • E-mail: info@afnext.in • Website: afnextindia.com

ISO An ISO 9001 : 2015 (Govt. Recognized Star Export House)



# AFRINEXT OVERSEAS PVT. LTD.

We further undertake that, in case any fine or penalty is imposed on us in this matter, the same will be accepted and paid as required for the release of the cargo, after properly declaring the items in the shipping bill.

As per our knowledge, the declared cargo is neither restricted nor prohibited. Hence, we humbly request your confirmation and guidance on whether we may proceed with the export after filing the correct shipping bill.

We sincerely request your kind consideration and an early response to this matter. Your prompt attention will be highly appreciated.

Thanking you,

Yours faithfully,

For Afrinext Overseas Pvt Ltd

Authorised Signatory

Name: Rakesh Kumar Choudhary

Designation: Logistics Manager

Date: 08.10.2025

Place: Vadodara

AFRINEXT OVERSEAS PVT. LTD.

Authorised Sign

1006, Neptune Edge, Neptune Campus, B/H Neptune Trinity, Dr. Vikram Sarabhai Road, Vadiwadi, Vadodara - 390007 Gujarat, India (CIN : U74999GJ2017PTC096837)

Ph : 0265 2962424 • E-mail: [info@afnext.in](mailto:info@afnext.in) • Website: [afnextindia.com](http://afnextindia.com)

COMMR-CUS-GEN-NHAVA SHEVA, CRIP (No. 16531) ISO 9001:2015 (Govt. Recognized Star Export House)

COMMR-CUS-GEN-NHAVA SHEVA, EXAMINER, Customs-General-Commissionerate-Nhava Sheva

Request for releasing the cargo seized against Enquiry against SB No 4617124 &  
4617956 Dt 05.10.2024

< rakesh@afnext.in >

Fr. 19 Sep 2025 11:30:48 AM +0530

To "supdtadm-cuijnch@gov.in"<supdtadm-cuijnch@gov.in>

Tags Not in Contacts



Dear Sir/Madam,

With reference to the above-mentioned shipping bill numbers, the undeclared material is seized by your department for pending investigation, enquiry and test report from the government lab.

In the matter, we would hear by request you to update us with the test report status in order to enable us to export the cargo that was not declared in the mention shipping bills and was stuffed in the container by mistakenly. In case of any Fine and Penalty imposed on us in the subject matter will be accepted by us and paid if required for releasing the cargo after we declare it properly in Shipping Bill.

The declared cargo is not restricted or prohibited as per our knowledge, and hence in the matter, we hear by request you to update us if we can export the Cargo after filing proper shipping bill.

We request you to consider our request and revert us in the subject matter at the earliest.

Priority and the subject matter will highly be obliged and appreciated

Thank you  
Yours Sincerely

For Afrinext Overseas Pvt Ltd

Authorised Signatory

Name: Rakesh Kumar Choudhary

Designation: Logistics Manager

### 1 Attachment(s)

Letter for Custom Dt 19.09.202...

643.1 KB



# AFRINEXT OVERSEAS PVT. LTD.

The Power of Next

Date 19.09.2025

To

The deputy Commissioner of customs  
CIU Department, JNCH,  
Nhava Sheva

Sub: request for releasing the cargo seized against Enquiry against SB No 4617124 & 4617956 Dt 05.10.2024

Ref: File No GEN/INV/OTH/481/2024-CIU

Respected officer

With reference to the above-mentioned shipping bill numbers, the material is seized by your department for pending enquiry and test report from the government lab

In the matter, we would hear by request you to update us with the test report status in order to enable us to export the cargo that was not declared in the mention shipping bills and was stuffed in the container by mistakenly.

The declared cargo is not restricted or prohibited as per our knowledge, and hence in the matter, we hear by request you to update us if we can export the Cargo after filing proper shipping bill.

Would Request to you Kindly Expedite your Investigation and Release our Goods as Product Expiry gone Every day.

We request you to consider our request and revert us in the subject matter at the earliest

Priority and the subject matter will highly be obliged and appreciated

Thank you

Yours sincerely

For Afrinext Overseas Pvt Ltd

Authorised Signatory

Name: Rakesh Kumar Choudhary

Designation: Logistics Manager LTD.

Authorised Signatory

1006, Neptune Edge, Neptune Campus, B/H Neptune Trinity, Dr. Vikram Sarabhai Road, Vadiwadi, Vadodara - 390007 Gujarat, India (CIN : U74999GJ2017PTC096837)

Ph : 0265 2962424 • E-mail: info@afrinext.in • Website: afrinextindia.com

ISO An ISO 9001 : 2015 (Govt. Recognized Star Export House)

**Market Enquiry Report of M/s. Afrinext Overseas Pvt Ltd conducted on 03.11.2025**

As approved by the competent authority, the undersigned officer from CU along with Shri Rakesh Kumar Choudhary, Authorized representative of Exporter and Shri Pruthvin Jaldeep Shah (F card Holder) Custom Broker, conducted a market survey of goods found under consignments of Shipping Bill Nos 4617124 dated 05.10.2024 and 4617956 dated 05.10.2024 presented for export by M/s. Afrinext Overseas Pvt Ltd(IEC-3417501504). The officer carried representative samples of the goods which were drawn from the aforesaid consignment covered under the said Shipping Bills. Market enquiry was conducted on 03.11.2025 in the wholesale market near Kalbadevi and Pydhonie Mumbai.

To ascertain the fair market value of the goods, we visited the different wholesale shops near Kalbadevi and Pydhonie Mumbai. The samples were opened in the presence of authorized representative of Exporter Shri Rakesh Kumar Choudhary and Shri Pruthvin Jaldeep Shah (F-card Holder) Custom Broker. Representative samples were shown to the shopkeeper of subject goods and quotation/enquiries were made for wholesale purchase of identical/similar goods. The shopkeepers refused to have identical goods i.e. of same brand but offered similar goods on the basis of quality, composition of the goods. The wholesale rates for the said samples as quoted verbally by shopkeepers for which both officer and Exporter agreed are as follows:

S/B NO.	Item Description	Shop-1	Shop-2	Shop-3	Average Wholesale Price
		PD Joshi Pharma LLP Shop No- B/1 & B/2, Ground Floor 381, Narottam Wadi, Kalbadevi Road, Mumbai-400002	New India Drug Co. Shop No. 4 Sanjay Mansion, Opp. Madras Bhuvan Hotel,446, Kalbadevi Road, Mumbai-400002	Generic Pharmacy Shop No. 5 Ground Floor Anand Bhavan, Shamaldas Gandhi Marg, Lohar Chawl Kalbadevi, Mumbai 400002	
4617956 dated 05.10.2024	Pregnancy Kit	20(per piece)	23(per piece)	25(per piece)	22.67 (per piece)

*B. Khan*  
3/11/25

*Pruthvin J. Shah*  
03/11/25

*A. Choudhary*  
03/11/25

S/B NO.	Item Description	Shop-1	Shop-2	Shop-3	Average Wholesale Price
		<b>Bharat Arya Aushadhi Bhandar 398, E.R Road, Ratan House, Pydhonie Mumbai-400003</b>	<b>Taj Gandhi Herbs &amp; Kirana Merchants 420, Hameediya Masjid, Pydhonie, Mumbai-400003</b>	<b>Shree Ganesh Aushadhi Bhandar 229, Kalbadevi Road, Near Narnarayan Mandir, Mumbai-400002</b>	
4617124 dated 05.10.2024	Herbal Feno Grego Powder	140(per Kg)	200(per Kg)	300(per Kg)	214(per Kg)
4617124 dated 05.10.2024	Po de Basil(Basil Powder)	300(per Kg)	400(per Kg)	800(per Kg)	500(per Kg)
4617124 dated 05.10.2024	Herbal Ashwagandha Powder	450(per Kg)	700(per Kg)	800(per Kg)	650(per Kg)
4617124 dated 05.10.2024	Herbal Amla Powder	240(per Kg)	300(per Kg)	450(per Kg)	330(per Kg)
4617124 dated 05.10.2024	Herbal Aritha Powder	160(per Kg)	300(per Kg)	350(per Kg)	270(per Kg)
4617124 dated 05.10.2024	Herbal Shikakai Powder	200(per Kg)	300(per Kg)	350(per Kg)	284(per Kg)
4617124 dated 05.10.2024	Herbal Alecrim Powder	600(per Kg)	800(per Kg)	1500(per Kg)	967(per Kg)
4617124 dated 05.10.2024	Herbal Henna Powder	280(per Kg)	280(per Kg)	400(per Kg)	320(per Kg)
4617124 dated 05.10.2024	Herbal Moringa Powder	350(per Kg)	600(per Kg)	800(per Kg)	584(per Kg)
4617124 dated 05.10.2024	Mascara De Cabelo ( made of Heena Powder (120gm) and oil (This is Estimated cost because exact product not found	40(per packet)	40(per packet)	55(per packet)	45(per packet)

*Subhan*  
3/11/25

*Prashant J. Shah*  
03/11/25

*Shubham*  
03/11/2025

S/B NO.	Item Description	Shop-1 N. Chimanlal & Co. Office:160, Shamaldas Gandhi Marg,(Princess Street), Chikhali House, Mumbai-400002	Shop-2 Shreeji Aroma 138, Princess Street, Govind Building, Mumbai-400002	Shop-3 Haji Mohd. Bashir Oil Shop No.426/A, Hamidiya Masjid, Opp. Pydhonie Police Station Mumbai-400003	Average Wholesale Price
4617124 dated 05.10.2024	Olive Oil	600(per liter)	800(per liter)	1000(per liter)	800(per liter)
4617124 dated 05.10.2024	Sesame Oil	900(per liter)	1000(per liter)	1500(per liter)	1134(per liter)
4617124 dated 05.10.2024	Coconut Oil	700(per liter)	1000(per liter)	1000(per liter)	900(per liter)
4617124 dated 05.10.2024	Linseed Oil	1200(per liter)	1200(per liter)	1000(per liter)	1134(per liter)

The shopkeepers further informed that the price of the goods will vary depending upon the quantity, mode of payment and quality of the goods ordered.

*Shubham*  
3/11/25  
(Shubham Jaiswal)  
IO/CIU

*Rakesh Kumar Choudhary*  
03/11/25  
(Shri Rakesh Kumar Choudhary)  
Authorized representative of Exporter

*Pruthvin J. Shah*  
03/11/25  
(Shri Pruthvin Jaldeep Shah)  
(F-card Holder) Custom Broker



3417501504). The consignment had been kept on hold by the CIU during the course of examination conducted under Panchnama dated 12.10.2024, however, the weights/volume of the goods were not recorded under the said Panchnama. The officers further explained to us that the purpose of the present proceedings was to determine the weight/ volume of the goods for valuation purposes, to which we, the said Panchas, readily agreed.

We, the Panchas, were requested by the above-mentioned Customs Officers to accompany them to the area inside the CFS where the goods were kept in the shed. We were also informed by the said Customs Officers that earlier, an information had been received regarding the goods attempted to be exported in container No. TLLU6847426 vide Shipping Bill No. 4617124 dated 05.10.2024. The goods covered under the said Shipping Bill had been examined by the then CIU Officers, wherein the declared goods were provisionally released, and the undeclared goods remained lying in the shed of EFC Logistics India Pvt. Ltd. Thereafter, we, the above-mentioned Panchas, accompanied the officers to the shed where the undeclared goods were placed, for the purpose of examination and measurement of the weight/ volume of the undeclared goods.

We, the above-mentioned Panchas reached at the concerned location and prima facie observed that the undeclared goods were lying in the shed packed in different cartons, all of which were brown in color and four blue coloured HDPE cans. In our presence, and in the presence of Shri Pruthvin Jaldeep Shah, the CIU officers instructed the CFS staff to weigh and to measure volume of the respective goods contained in the above-mentioned cartons and 4 Blue coloured HDPE cans. The cartons were thereafter arranged as per their markings in the covered yard for examination. Subsequently, the cartons were opened one after another for the purpose of examination and weighment. In our presence, the below-mentioned items from serial no.1-10 were weighed using a weighing machine and volume of the goods, contained in blue coloured cans, from serial no.11-14 measured by using a conical measuring flask at the Export Shed, 1st Floor, H-1 section of the CFS:

Sr. No.	Item Name	Weight/Volume
1.	Herbal Feno Grego Powder	1 kg per packet
2.	Po de Basil	1 kg per packet
3.	Herbal Ashwagandha Powder	1 kg per packet
4.	Herbal Amla powder	1 kg per packet
5.	Herbal Aritha Powder	1 kg per packet
6.	Herbal Shikakai Powder	1 kg per packet
7.	Herbal Alecrim Powder	1 kg per packet
8.	Herbal Henna Powder	1 kg per packet
9.	Herbal Henna and Herbal Amla Powder	1 kg per packet
10.	Herbal Moringa Powder	1 kg per packet
11.	Linseed Oil	23.5 Litre
12.	Sesame Oil	23.5 Litre
13.	Coconut Oil	23.5 Litre
14.	Olive Oil	23.5 Litre

  
18/11/25

Pruthvin J. Shah.  
18/11/25.

GIRISH  
13/11/2025

The weight/ volume of the goods were measured by the CIU officers on the basis of the reading recorded in our presence. Upon completion of the examination in our presence, and in the presence of Shri Pruthvin Jaldeep Shah, the goods were placed back at the same place and location within the Export Shed. Subsequently, Shri Pravin H. Bhagat, Manager in charge of EFC Logistics India Pvt. Ltd., was requested to ensure the safe custody of the said goods. He was also instructed to keep the goods under 24\*7 surveillance and not to release them without written instructions from the CIU, JNCH, to which he readily agreed.

The above-mentioned proceedings, which commenced at 12:00 PM on 13.11.2025, were concluded at 3:30 PM on the same day and at the same place. No religious sentiments were hurt, and no untoward incident occurred during the course of the Panchnama. The proceedings were conducted in a peaceful and orderly manner, and no damage was caused to the goods or to any property. Nothing was removed from the above-mentioned packages during the course of the Panchnama. We, the above-named Panchas, have read over the said proceedings, which have been typed and printed three (03) pages, and find that the same have been correctly recorded. Accordingly, we have affixed our dated signatures on each page of this Panchnama dated 13.11.2025.

Drawn by me as per panchas say.



(Shubham Jaiswal)

EO-CIU/JNCH



(Deepak Ramesh Yadav)

Pancha-1



(Rakesh Kumar)

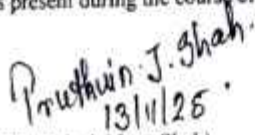
Superintendent-CIU/JNCH



(Girish Parshotam Gajra)

Pancha-2

I was present during the course of Panchnama



(Shri Pruthvin Jaldeep Shah)

F-Card Holder



OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),  
MUMBAI ZONE II, CENTRAL INTELLIGENCE UNIT,  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
DIST- RAIGAD, MAHARASHTRA 400 707  
Tel. Nos. 27241055, 27244739, Fax: 27241828  
E-mail id - supdtadmn-cu@nhava.gov.in

F.No. GEN/INV/OTH/481/2024-CIU

Date: 29.11.2024

DIN-20241178NU000000A984

**SEIZURE MEMEO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962**

Particulars of the goods seized from the premises of CFS - EFC Logistics India Pvt Ltd, on the reasonable belief that the detained goods examined under Panchnama dated 11/12/10.2024 are liable for confiscation under Section 113(i) and 113(ja) of the Customs Act, 1962, wherein the goods were found to be mis-declared in terms of description and quantity. Hence the said goods of the Shipping Bills No. 4617956 dated 05.10.2024 and 4617124 dated 05.10.2024 are seized under Section 110 of the Customs Act, 1962.

Sr. No.	Particulars	Description
1.	Name of the owner of the seized goods	M/s. Afrinext Overseas Pvt Ltd (IEC: 3417501504)
2.	Description of the seized goods	Medicines and Promotional Items
3.	Declared FOB Value (SB No.: 4617124)	Rs 34,79,833.58\-
4.	Declared FOB Value (SB No.: 4617956)	Rs 45,87,340.28\-
5.	Amount of benefits (Drawback + RODTEP) involved (SB No.: 4617124)	Rs. 65,090\-
6.	Amount of benefits (Drawback + RODTEP) involved (SB No.: 4617956)	Rs. 88,432\-

The above-mentioned goods are handed over to the Custodian, CFS - EFC Logistics India Pvt Ltd, Maharashtra for safe custody. It is directed that you shall not remove, part with, or otherwise deal with the goods except with the previous permission of CIU, JNCH, Nhava Sheva. The consignment should be placed under CCTV surveillance '24 X 7' and under lighting till further instructions from CIU, JNCH.



(Shekhar Srivastava)  
10/11/2024  
SHEKHAR SRIWASTAV  
Inspector (Investigative Officer)  
India

To,

M/s. M/s. Afrinext Overseas Pvt Ltd (IEC: 3417501504) having address Office No. 1006, Neptune Edge, B/h Neptune Trinity, Dr Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujrat - 390007

Copy to:-

1. The Deputy Commissioner of Customs, Export Docks, EFC CFS
2. The Manager, EFC Logistics India Pvt Ltd, Maharashtra.
3. Representative/Partner of Customs Broker, M/s. M/s. P N Shipping Agency (CB Code: - AAAP1181B) having address: - Unit No. 114, 1<sup>st</sup> Floor, Sahar Cargo Estate, Near J.B. Nagar Circle, Andheri East, Mumbai-400099



OFFICE OF THE COMMISSIONER OF CUSTOMS  
(GENERAL)  
MUMBAI ZONE - II, CENTRAL INTELLIGENCE UNIT  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA  
DIST-RAIGAD, MAHARASHTRA - 400 707.  
Tel. Nos. 27241055, 27244739, Fax: 27241828  
Email: supdtadm-cuinjch@gov.in



F. No.: GEN/INV/OTH/481/2024-CIU

Date: 01.2025

To,  
The Additional Commissioner of Customs,  
CEAC, NS-II,  
JNCH, Mumbai Zone-II.

Sir,

**Sub.: NOC for Provisional release of declared goods attempted to be exported vide Shipping Bills No. 4617956 and 4617124 both dated 05.10.2024 - reg.**

The Exporter M/s Afrinext Overseas (IEC-3417501504) having address- Office No. 1006, Neptune Edge, B/h Neptune Trinity, Dr Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujrat - 390007 (herein after referred to as the "the Exporter") filed the above mentioned 02 Shipping Bills through Customs Broker M/s P N Shipping Agency (CB Code: - AAAFP1181B) for export of goods declared as the commodity being exported are Medicines and Promotional Items etc.

2. Details of the Shipping Bills No. 4617956 and 4617124 both dated 05.10.2024 is as follows: -

Shipping Bill No. & Date.	4617956 dated 05.10.2024
Exporter Name and Address.	M/s. Afrinext Overseas Pvt Ltd (IEC no.-3417501504). Address: - Office No. 1006, Neptune Edge, B/h Neptune Trinity, Dr Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujrat - 390007.
Customs Broker Name and Address.	M/s. P N Shipping Agency (CB Code: - AAAFP1181B). Address: - Unit No. 114, 1 <sup>st</sup> Floor, Sahar Cargo Estate, Near J.B. Nagar Circle, Andheri East, Mumbai-400099
Description of Goods.	Medicines etc.
CTH	30049099
Quantity	1683 CTN / Gross Weight - 20,200.000 kgs, Net Weight - 49896.000 kgs.
Price	CIF
FOB Value	Rs. 45,87,340.28

<b>Drawback Benefit</b>	Rs. 52,961.00
<b>RODTEP</b>	Rs. 35,471.00
Consignee Name and Address	Aarnext Farmacia (SU) LDA Address: Loja 251 L, Armazem DA Siccac, Mulembar, Luanda, Angola
Port of Final Landing	AOLAD(Luanda)
Container Details	1x40': - MRKU4140154

<b>Shipping Bill No. &amp; Date.</b>	<b>4617124 dated 05.10.2024</b>
Exporter Name and Address.	M/s. Afrinext Overseas Pvt Ltd (IEC no.- 3417501504). Address: - Office No. 1006, Neptune Edge, B/h Neptune Trinity, Dr Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujrat - 390007.
Customs Broker Name and Address.	M/s. P N Shipping Agency (CB Code: - AAAFP1181B). Address: - Unit No. 114, 1 <sup>st</sup> Floor, Sahar Cargo Estate, Near J.B. Nagar Circle, Andheri East, Mumbai-400099
Description of Goods.	Medicines etc.
CTH	30049099
Quantity	1683 CTN / Gross Weight - 20,200.000 kgs, Net Weight - 49896.000 kgs.
Price	CIF
FOB Value	Rs. 3479833.58
<b>Drawback Benefit</b>	Rs. 39054.00
<b>RODTEP</b>	Rs. 26036.00
Consignee Name and Address	Aarnext Farmacia (SU) LDA Address: Loja 251 L, Armazem DA Siccac, Mulembar, Luanda, Angola
Port of Final Landing	AOLAD(Luanda)
Container Details	1x40': - TLLU6847426

3. Based on the specific information, export consignments by the exporter M/s Afrinext Overseas Pvt Ltd (IEC no.-3417501504) vide 02 Shipping Bills **4617124 dated 05.10.2024 and 4617956 dated 05.10.2024** filed through their Customs Broker M/s P N Shipping Agency (AAAFP1181B) from INNSA1 i.e. Nhava Sheva Sea Port, Mumbai, the commodity being exported are Medicines and Promotional Items falling under Chapters 3004, 3304, 3919, 4901, 3305, 3401, 3005 and 3926 destined to the country "Angola" with the possibility of mis-declaration in terms of quantity and description of the goods. The containers **MRKU4140154, TLLU6847426**, pertaining to above shipping bills were put on hold vide **Hold No. 09/2024-25** dated **10.10.2024**.

4. Goods pertaining to the said shipping bills were examined 100% by the CIU/JNCH. During examination of the goods covered under Shipping Bill No. **4617956 dated 05.10.2024** by CIU, JNCH under Panchanama 11/12.10.2024, it was found that there were 15 items declared in the shipping bill/ export invoice/ packing list. Items No. 1 to 14 were found as declared in terms of description and quantity goods. However, in respect of **items no. (15) i.e. PROMOTIONAL ITEM -CALENDER**, 111 cartons were declared as Promotional Material (Calendar) but only 46 cartons of Calendar were found during examination. Moreover, **57 cartons containing 40 boxes and each box containing 10 Pregnancy Kits** were also found that were not declared in shipping bill/ export invoice/ packing list.

Simultaneously, during 100% examination of the goods covered under Shipping Bill No. **4617124 dated 05.10.2024** by CIU, JNCH under Panchanama 11/12.10.2024, it was found that there was total 13 items declared in Shipping Bill/Export invoice. Items No. 1 to 13 were found as declared in terms of description and quantity. However, **16 cartons and 04 drums in extra were also found that were not declared in the shipping bill/checklist/packing list**. The details of the goods found after CIU Examination is tabulated below in Table -I: -

**Table-I**

Sr. No.	SB & Date	Declared Quantity	Qty found after 100% examination CIU	Remarks
1.	4617956 dated 05.10.2024	1683	<b>1675</b>	(a) for Items No.-1-14, the goods are found as declared.  (b) for Item No. 15, the declared qty is 111(Calendar) but <b>46 cartons of promotional calendar and 57 cartons of pregnancy kits were found that are undeclared.</b>
2	4617124 dated 05.10.2024	1818	<b>1838</b>	(a) for Items No. 1-13, the goods are found as declared <b>but extra 20 cartons of undeclared goods (16 cartons and 4 drums) were also found.</b>

5 . As the goods attempted to be exported by Exporter M/s Afrinext Overseas (IEC-3417501504) vide Shipping Bills No. 4617956 and 4617124 both dated 05.10.2024 were found liable to confiscation under section 113(i) and (ia) Customs Act 1962. Therefore, the goods intended for exportation were put under seizure vide Seizure Memo dated 29.11.2024, under Section 110 of the Customs Act 1962.

6 . The undeclared goods i.e., Pregnancy Kits found in the Container No. MRKU4140154 after CIU Examination under panchanama dated 11/12.10.2024 The Pregnancy Kit requires ADC NOC for exportation. However, the Exporter has not taken ADC NOC for the Pregnancy Kit as it was found undeclared during 100% Examination by the CIU/JNCH. Therefore, it is pertinent to note that restriction, when violated, becomes prohibition. Hence, the restrictions imposed on the export of Pregnancy kits (subject to ADC NOC) is to an extent a prohibition and any violation of the restrictions would make the impugned medicine liable for confiscation under Section 113(d) of Customs Act, 1962. Section 113(d) provides that any goods which are exported or attempted to be exported or are brought within the Indian customs waters for the purpose of being exported contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation

7. Subsequently, the undeclared goods found in the container no. TLLU6847426 covered under Shipping Bills 4617124 dated 05.10.2024 after CIU Examination under panchanama dated 11/12.10.2024 were forwarded for testing to CRCL, JNCH to ascertain the composition and nature of undeclared goods so that value of undeclared goods could be ascertained. Further, the CRCL/JNCH only provided the test report of 03 items of undeclared goods. Out of 04 drums as coconut oil, sesame seed oil and linseed oil and directed to get the remaining 11 samples tested in the CSIR NBRI Lucknow, Uttar Pradesh and remaining samples of undeclared goods have been forwarded to the laboratory of the CSIR NBRI Lucknow, Uttar Pradesh for testing and results of the same are still awaited.

The undeclared goods i.e., pregnancy kits found in the container no. MRKU4140154 covered under Shipping Bills 4617956 dated 05.10.2024 after CIU Examination under panchanama dated 11/12.10.2024. The Pregnancy Kit requires ADC NOC for exportation. However, the Exporter has not taken ADC NOC for the pregnancy kit. Hence, exportation of pregnancy kit become prohibited in nature to be exported.

The details of the said **undeclared goods** under Shipping Bills 4617124 dated 05.10.2024 & 4617124 dated 05.10.2024 are below as per Table-II: -

**Table-II**

Sr. No.	Undeclared Items name (As written on the slip pasted on the packages)	Shipping Bill	Result of Test Report
1.	Herbal Feno Grego Powder		Still awaited
2.	Po de basil		Still awaited

3.	Mascara De Cabelo	4617124 dated 05.10.2024 container No. TLLU6847426	Still awaited	
4.	Herbal Ashwagandha Powder		Still awaited	
5.	Herbal Amla Powder		Still awaited	
6.	Herbal Aritha Powder		Still awaited	
7.	Herbal Shikakai Powder		Still awaited	
8.	Herbal Alecrim Powder		Still awaited	
9.	Herbal Henna Powder		Still awaited	
10.	Herbal Moringa Powder		Still awaited	
11.	Linseed Oil		<b>Linseed Oil</b>	
12.	Sesame Oil		<b>Sesame Oil</b>	
13.	Coconut Oil		<b>Coconut Oil</b>	
14.	Olive Oil		Still awaited	
15.	Pregnancy Kit		4617956 dated 05.10.2024 Cont. No. MRKU4140154	Not sent for testing

7. The exporter has requested in writing for provisional release of declared goods which are found in order only and the undeclared goods found during 100% Examination by CIU/JNCH department may be detained for the further investigation by the department. The exporter is ready to submit Provisional Release Bond and Bank Guarantee for the provisional release of the declared goods as per the said Shipping Bills.

8. The description and value of declared goods are found to be fair as per the procurement tax invoices matched/verified with the export tax invoices of the Shipping Bills No 4617124 and 4617956 both dated 05.10.2024, submitted by the exporter. Details of description and value of the goods are below as per the Table-III and Table-IV:

**Table-III**  
**SB No. 4617956 dt 05.10.2024 (Cont. No.- MRKU4140154)**

Item No.	Description of Declared Goods	Declared Value in INR	Declared Value in INR Post-CIU Examination
1	HARMLESS MEDICINES FOR HUMAN CONSUMPTION -RINGER LACTATE INFUSION	128772.61	128772.61
2	HARMLESS MEDICINES FOR HUMAN CONSUMPTION	8674.2	8674.2

3	HARMLESS MEDICINES FOR HUMAN CONSUMPTION -SODIUM CHLORIDE INFUSION	21925.65	21925.65
4	ALMOND OIL 60ML	208247.82	208247.82
5	BABY OIL 200ML	213540.23	213540.23
6	ALMOND OIL 250ML	487580.6	487580.6
7	GLUTATHIONE & COLLAGEN SOAP	163687.77	163687.77
8	HAIR REMOVAL CREAM	210192.39	210192.39
9	HAIR WAX GEL	279944.28	279944.28
10	HARMLESS MEDICINES FOR HUMAN CONSUMPTION -INDOMETHACIN 100MG SUPPOSITORIES	250903.66	250903.66
11	HARMLESS MEDICINES FOR HUMAN CONSUMPTION -HEMORRHOIDAL SUPPOSITORIES	332081.69	332081.69
12	HARMLESS MEDICINES FOR HUMAN CONSUMPTION -COMPRESSA GAUZE STERILE 20C M X 20CM - 8 PLY	616343.11	616343.11
13	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -ASCORBIC ACID TABLET	736288.76	736288.76
14	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -ASCORBIC ACID TABLET	755265.67	755265.67
15	PROMOTIONAL ITEM -CALLENDER	173891.85	72076.29
	<b>Total Value</b>	<b>45,87,340.28</b>	<b>4485511.72</b>

Diff. in value=101828.56

(lesser)

**Table-IV**

**SB No. 4617124 dt 05.10.2024 (container No.- TLLU6847426)**

Item No.	Description of Declared Goods	Declared FOB Value in INR	Declared FOB Value in INR Post-CIU Examination
1	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -LOZENGES BAG	349859.68	349859.68
2	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -SODIUM CHLORIDE INFUSION 500 ML	254607.24	254607.24
3	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -BROMHEXINE 1.6MG SYRUP	195692.62	195692.62
4	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -VAGINAL 50G GEL	231934.39	231934.39
5	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -ARTEMETHER 40MG INJECTION	813267.38	813267.38
6	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -TESTOSTERONE 25MG INJECTION	132846.82	132846.82
7	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -ONDANSETRON 4MG/2ML INJECTION	67051.17	67051.17
8	HARMLESS MEDICINE FOR HUMAN CONSUMPTION -AMINOPHYLLINE INJECTION	8534.99	8534.99
9	SUNSCREEN LOTION 100ML	953094.75	953094.75
10	SUNSCREEN LOTION 50ML	247584.59	247584.59

11	PROMOTIONAL ITEM -AFRICHANEL CELLOTAPE	61840.82	61840.82
12	PROMOTIONAL ITEM -CEU CELLOTAPE	63891.83	63891.83
13	PROMOTIONAL ITEM -OPEN CLOSE	99627.64	99627.64
	<b>Total value</b>	<b>3479833.58</b>	<b>3479833.58</b>

9. On the basis of investigation conducted in this case so far, it appears that:

(i) M/s Afrinext Overseas (IEC-3417501504) has violated the provisions of **Section 50(3)** of the Customs Act, 1962 by making incomplete declarations in the Shipping Bills No. 4617956 and 4617124 both dated 05.10.2024 whereby the goods were attempted to be exported without declaration in the shipping bills.

(ii) Non-compliance of general & special pre-export conditions imposed by the Drugs and Cosmetics Rules 1945, notified by the Ministry of Health and Family Welfare (Department of Health), itself makes the part of seized goods prohibited in terms of definition of 'prohibited goods' u/s 2(33) of the Customs Act, 1962; thereby liable for confiscation under Section 113(d) of the Customs Act, 1962.

Further, as the part of seized goods do not correspond in respect of 'completeness of the information' and ADC NOC with the Shipping Bill filed by the said Exporter in terms of Section 50(3) of the Customs Act, 1962, the seized goods are liable for confiscation under Section 113(d) of the Customs Act, 1962, beyond doubt.

10. In view of above, pending investigation in CIU, JNCH, this office has no objection to provisional release of **declared goods for export** which are covered under Shipping Bills 4617956 dated 05.10.2024, mentioned in **Table-III**, and 4617124 dated 05.10.2024, mentioned in **Table-IV**, under section 110A of Customs Act, 1962 as per the terms of Board's Circular No. 33/2005 dated 02.08.2005, 01/2011 dated 04.01.2011 and 30/2013 dated 05.08.2013 with such bond, security and condition as may be decided by the Adjudicating Authority to protect the interest of revenue including Redemption fine and Personal Penalty and **undeclared goods** found during CIU examination as mentioned in **Table-II** will remain be detained till the completion of investigation

11. This issues with the approval of the Commissioner (NS-General), JNCH, Mumbai Zone-II.

Yours faithfully

(**Shweta Yadav**)

Joint Commissioner of Customs

CIU, NS-Gen, JNCH

Signed by Shweta Yadav  
Date: 28-01-2025 17:45:34



OFFICE OF THE COMMISSIONER OF CUSTOMS  
(GENERAL),  
MUMBAI ZONE - II, CENTRAL INTELLIGENCE UNIT,  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
DIST- RAIGAD, MAHARASHTRA - 400 707.  
Tel. Nos. 27241055, 27244739, Fax: 27241828  
E-mail id- Supdtadmn-ciujnch@gov.in

F. No. GEN/INV/OTH/481/2024 CIU

Date: 21.11.2025

**DIN-20251178NU000000B26D****SEIZURE MEMEO ISSUED UNDER SECTION 110 OF CUSTOMS ACT, 1962**

Particulars of the goods seized from the premises of CFS - EFC Logistics India Pvt Ltd, on the reasonable belief that the detained goods examined under Panchnama dated 11/12.10.2024 are liable for confiscation under Section 113(d) and 113(h) of Customs Act, 1962, wherein the goods were found to be undeclared in terms of description and quantity. Hence the said goods are seized under Section 110 of the Customs Act, 1962.

Sr No.	Particulars	Description
1.	Name of the owner of the seized goods	M/s. Afrinext Overseas Pvt Ltd (IEC-3417501504)
2.	Description of the seized goods	As per annexure A
3.	Value of goods	Rs 6,62,739/-

The above-mentioned goods are handed over to the Custodian, CFS - EFC Logistics India Pvt Ltd, Maharashtra for safe custody. It is directed that you shall not remove, part with, or otherwise deal with the goods except with the previous permission of CIU, JNCH, Nhava Sheva. The consignment should be placed under CCTV surveillance "24 X 7" and under lighting till further instructions from CIU, JNCH.



*(Signature)*  
21/11/25  
(Shubham Jaiswal)  
IO/CIU, JNCH

To,

M/s. Afrinext Overseas Pvt Ltd (IEC:3417501504) having address Office No. 1006, Neptune Edge, B/h Neptune Trinity, Dr Vikram Sarabhai Road, Vadiwali, Vadodara Gujarat-390007. [EM7285425BJIN]

Copy to:-

1. The Deputy Commissioner of Customs, Export Docks, EFC CFS. [EM728542703IT]
2. The Manger, EFC Logistics India Pvt Ltd, Maharashtra, 410207. [EM728542473IT]

Received original copy.  
Pruthvi J. Shah.  
21/11/25.

3. Representative/Partner of Customs Broker, M/s. P N Shipping Agency (CB code- AAAFP1181B) having address -Unit no. 114, 1st floor, Sahar Cargo Estate, Near J.B. Nagar Circle, Andheri East, Mumbai-400099.

### Annexure A

Sr. NO.	Item Description	Quantity
1	Pregnancy Kit	57 cartons
2	Herbal Feno Grego Powder	23 packet
3	Po de Basil(Basil Powder)	10 packet
4	Herbal Ashwagandha Powder	07 packet
5	Herbal Amla Powder	07 packet
6	Herbal Aritha Powder	13 packet
7	Herbal Shikakai Powder	13 packet
8	Herbal Alecrim Powder	07 packet
9	Herbal Henna Powder	07 packet
10	Herbal Moringa Powder	120 packet
11	Mascara De Cabelo	1 drum
12	Olive Oil	1 drum
13	Sesame Oil	1 drum
14	Coconut Oil	1 drum
15	Linseed Oil	1 drum

Voluntary statement of Shri Rakesh Kumar Choudhary, an authorised person of M/s Afrinext Overseas Pvt Ltd(IEC - 3417501504), 1006, Neptune Edge, Dr Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujrat-390007, aged 40 years having address Village Kharab, Rajputon Ka Mohalla, Kharab, Jaipur 303108(Permanent Address) and currently residing at A-301, Gokulesh Residency near Panchraton Apartment, Shubhanpura, Vadodara-390023, recorded under Section 108 of the Customs Act, 1962, at Central Intelligence Unit, 6<sup>th</sup> floor, Jawaharlal Nehru Custom House, Khava Sheva, Diast, Raigad on 21.10.2024. (AADHAAR No 356492981654)

On being called upon, I, Shri Rakesh Kumar Choudhary, authorised person of M/s Afrinext Overseas Pvt Ltd, present myself before Shri Avinik Kanna, Assessing Officer, CU, JNCH for getting my statement recorded in terms of Section 108 of the Customs Act, 1962, in reference with inquiry being made in the case of Export made by M/s Afrinext Overseas (IEC - 3417501504), vide Shipping Bills No. 4617124 and 4617956 both dated 05.10.2024.

I have been explained the provision of Section 108 of the Customs Act, 1962 and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 229 of the Bhartiya Nyas Sanhita, 2023. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under:

My name is Shri Rakesh Kumar Choudhary (Mobile No. 9950828580), aged 40 years. I am residing at A-301, Gokulesh Residency near Panchraton Apartment, Shubhanpura, Vadodara-390023 with my wife Smt. Shikha Sinsinwar, aged 37 years, one daughter Gunika Choudhary, aged 1 year. I am hereby submitting duly signed photocopy of Aadhaar card as a token of my identification proof. I have done graduation from University of Rajasthan. I can read, write and understand Hindi and English languages.

In this connection I give my true and correct statement voluntarily as under:-

I, Rakesh Kumar Choudhary, am an employee of the M/s. Afrinext Overseas Pvt Ltd in the capacity Logistic Manager since 01.11.2017, before that I worked at Uttam Bharat Electrical Pvt Ltd for 3 years.

**Q.1** What is your roll in M/s. Afrinext Overseas Pvt Ltd?

**Ans** I am working as a Logistic Manager related to Domestic Transport for export goods. I prepare the documents for customs clearance such as Documents required for ADC NOC, Export Invoice, Packing List and other supporting documents required by the CHA.

**Q.2** When did you come to know that there were 57 cartons of undeclared goods (Pregnancy Kit) in shipment covered under SB No. 4617956 dated 05.10.2024?

**Ans** On 09.10.2024 around 02:00 PM, when we were planning the next dispatch for the upcoming export consignments, then the dispatch person verbally stated that there was error in previous dispatch and approximately 60(cartons) **Pregnancy Kit** was dispatched in place of Calendar.

**Q.3** After knowing that an incorrect dispatch of 57 cartons of Pregnancy Kit in place of Promotional Calendars, what did you do?

Choudhary  
21/10/24

**Ans.** I informed telephonically to the concerned person of CHA M/s. P N Shipping Agency Mr. Kamlesh (+919920983551), between 03:00 PM to 04:00 PM on 09.10.2024, that when we were planning the next dispatch for the upcoming export consignments approximately 57( cartons) **Pregnancy Kit** was dispatched in place of Calendar but CHA person Mr. Kamlesh (+919920983551) informed that the container was already stuffed and was on its way to designated port terminal

**Q.4** Did you ask him further course of action such as BTT of undeclared goods?

**Ans.** No, I did not. I don't know what BTT is. We did not discuss this matter any further

**Q.5** Who is the owner of the undeclared goods which were found with the goods declared under SN No. 4617956 dated 05.10.2024?

**Ans.** M/s. Afrinext Overseas Pvt Ltd is the owner of undeclared goods.

**Q.6** Was there any checklist made for the Pregnancy Kit vide SB No. 4617956 dated 05.10.2024 and SB No. 4617956 dated 05.10.2024 or any other Shipping Bill?

**Ans.** No, as the dispatch of these Pregnancy Kit was done by mistake.

**Q.7** How did the cartons of Pregnancy Kit got mixed up with the cartons of the Calendars as the size of the cartons of Pregnancy Kit was different in size than that of cartons of Calendars?

**Ans.** Both the products were at the same place for transportation, only the promotional calendars were to be transported but the labourers mistakenly loaded the cartons of Pregnancy Kits.

**Q.8** Who ensures that the correct packages are loaded in the vehicles.

**Ans.** The dispatch person ensures it.

**Q.9** How did the goods covered vide SB No. 4617956 dated 05.10.2024 come to the CFS? From where the pregnancy Kits procured?

**Ans.** The goods covered under this Shipping Bill came from Indore, Ahmadabad, Vadodara and Rajapalayam. Generally, the pregnancy kits were procured from the Uttrakhand state from various pharmaceutical manufacturer.

**Q.10** Whether M/s. Afrinext Overseas Pvt Ltd is a manufacturer?

**Ans.** No, M/s. Afrinext Overseas Pvt Ltd is a merchant exporter, we procure medicines from various manufacturers across the country.

**Q.11** Does your Medicine Suppliers have the GMP certificate, COA, NABL Report, Product Permission and any other mandatory documents?

**Ans.** Yes, all my manufacturers have above mentioned documents, I am submitted the copies of the same to this office.

**Q.12** Does M/s. Afrinext Overseas Pvt Ltd has the Wholesale Drug License?

**Ans.** Yes, we have the Wholesale Drug License, we have submitted the copy of the same to this office.

**Q.13** When did you come to know that there were undeclared goods, namely 16 cartons and 04 drums, in the shipment covered under SB No. 4617124 dated 05.10.2024?

**Ans.** I did not have knowledge that 04 drums and 16 cartons were stuffed in the same containers as the goods covered under SB No. 4617124 dated 05.10.2014.

*Afrinext Overseas Pvt Ltd*  
21/10/24

**Q.14** Who is the owner of the said undeclared goods, 04 drums and 16 cartons, found with the goods covered under the SB No. 4617124 dated 05.10.2024?

**Ans.** M/s. Afrimex Overseas Pvt Ltd is the owner of these undeclared goods. The said undeclared 04 drums and 16 cartons were dispatched from M/s. Murney Organics Pvt Ltd, Somajiguda, Hyderabad 500082, it was meant for another Shipping Bill to be filed on a later date, but it arrived early. A copy of Invoice and Goods Consignment Notes from the transporter is submitted to this office. Our CHA somehow managed to store these goods in the CFS for the upcoming exports.

**Q.15** How were these 04 drums and 16 cartons found in the container (TLLU6847426) meant for the goods covered under SB No. 4617124 dated 05.10.2024?

**Ans.** CHA person Mr. Kamlesh (+919920983551) informed me on 11.10.2014, during the examination of the CIU, that 04 drums and 16 cartons found in the container (TLLU6847426) meant for the goods covered under SB No. 4617124 dated 05.10.2024. Before this I was not aware that these goods were loaded in the container mistakenly.

**Q.16** When were you planning to export these undeclared 04 drums and 16 cartons? Had you filed any Shipping Bill for the export of the same goods?

**Ans.** No, we did not file any shipping bill for the undeclared 04 drums 16 cartons till the time of CIU hold. These goods were planned to be shipped by the vessel Maersk Utah via voyage no. 443W on 28.10.2024, which is delayed as of now and shipping line has changed the Vessel to CMA CGM MASAI MARA/443W having Estimated Vessel Departure date 30.10.2024. Now this plan is on hold as the goods are held by the CIU/JNCH.

**Q.17** How did the undeclared goods, 04 drums 16 cartons, get inside the CFS M/s. EFC Logistics India Pvt Ltd without filing any Shipping Bill?

**Ans.** As mentioned above the goods reached to the CFS at a prior date than our expected time. Our CHA informed us the arrival of the said goods at the CFS without being covered under any shipping bill and somehow the CHA managed to store these goods inside the EFC CFS.

**Q.18** Any communication made between CHA and Exporter during the export of goods covered under Shipping Bills No. 4617124 and 4617956 both dated 05.10.2024 before hold?

**Ans.** As I mentioned earlier in the answer of Q.3 that with respect to SB No. 4617956 dated 05.10.2024 I had telephonically informed the CHA person Mr. Kamlesh (+919920983551) that 57 cartons were mistakenly changed from Promotional Calendars to Pregnancy Kit but the goods were already stuffed and container was on the way to the designated port terminal.

No communication other than providing the document was made with the CHA with respect to the SB No. 4617124 dated 05.10.2024.

**Q.19** Do you have anything else to say in this regard?

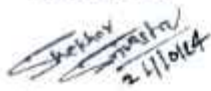
**Ans.** With regards to 57 cartons of Pregnancy Kit in place of Promotional Calendars covered under SB No. 4617956 dated 05.10.2024, this was an unintentional mistake made by our staff, we sincerely regret our actions, it was not intended. Any rules that we broke was due to the lack of knowledge of the procedure of the Customs.

*Ashwini*  
2/10/24

My above voluntary statement has been recorded by the Officer in English as stated by me in English & Hindi. My above statement running into 01 to 03 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say.

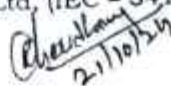
I say that this statement is typed correctly on my request by the officer for the ease of convenience. The above statement of mine running into 04 pages started at 03.00 P.M. on 21.10.2024 and ended at 08.00 P.M. on the same day.

Typed by me

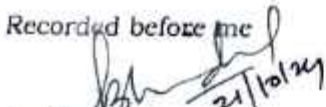
  
21/10/24

Shekhar Srivastav  
(I.O./CIU)

Rakesh Kumar Choudhary  
Authorised person of M/s. Afrinext  
Overseas Pvt Ltd, (IEC - 3417501504)

  
21/10/24

Recorded before me

  
21/10/24

Avlok Kumar  
(S.I.O./CIU)

Voluntary statement of Shri Rakesh Kumar Choudhary, an authorised person of M/s. Afrinext Overseas Pvt Ltd(IEC - 3417501504), 1006, Neptune Edge, Dr Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujarat-390007, aged 40 years having address Village Kharab, Rajputon Ka Mohalla, Kharab, Jaipur-303108(Permanent Address) and currently residing at A-301, Gokulesh Residency near Panchraton Apartment, Shubhanpura, Vadodara-390023, recorded under Section 108 of the Customs Act, 1962, at Central Intelligence Unit, 6<sup>th</sup> floor, Jawaharlal Nehru Custom House, Navaa Shree, Distt. Raigad on 23.01.2025. (AADHAAR No.356492981654)

When called upon, I, **Shri Rakesh Kumar Choudhary**, authorised person of M/s. Afrinext Overseas Pvt Ltd, present myself before Shri Avlok Kumar, Sr. Insp. Officer, CEU, INCH for getting my statement recorded in terms of Section 108 of the Customs Act, 1962, in reference with inquiry being made in pursuance of report made by M/s Afrinext Overseas (IEC - 3417501504); vide Shipping Bills No. 4617124 and 4617956 both dated 05.10.2024.

I have been explained the provision of Section 108 of the Customs Act, 1962 and have understood the same. I am informed that giving of false evidence in proceedings is an offence punishable under Section 229 of the Bhartiya Nyaya Sanhita, 2023. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under.

My name is Shri Rakesh Kumar Choudhary (Mobile No. 9950828580), aged 40 years. I am residing at A-301, Gokulesh Residency near Panchraton Apartment, Shubhanpura, Vadodara-390023 with my wife Smt. Shikha Sainani aged 37 years, one daughter Gunika Choudhary, aged 1 year. I am hereby submitting duly signed photocopy of Aadhaar card as token of my identification proof. I have done graduation from University of Rajasthan. I can read, write and understand Hindi, English languages.

In this connection I give my true and correct statement voluntarily as under -

I, Rakesh Kumar Choudhary, am an employee as a Logistic Manager of the M/s. Afrinext Overseas Pvt Ltd. since 01.11.2017, before that I worked at Uttam Bharat Electrical Pvt Ltd for 3 years.

**This statement is in continuation of my statement recorded 21.10.2024.**

**Q1.** Do you have ADC NOC for 57 cartons of Pregnancy Kit, found with the goods of Sl no. 4617956 dated 05.10.2024?

**Ans.** No, we do not have ADC NOC for Pregnancy Kit as the Pregnancy Kit was dispatched mistakenly by the dispatch person.

**Q.2** Do you have anything else to say in this regard?

**Ans.** This is an unintentional mistake made by our staff, we sincerely regret our mistake, it was not intended. Any rules that we broke was due to the lack of knowledge of the procedure of the Customs.

My above voluntary statement has been recorded by the Officer in English as stated by me in English & Hindi. My above statement running into 01 to 03

*(Signature)*  
23/01/25

pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say.

I say that this statement is typed correctly on my request by the officer for the ease of convenience. The above statement of mine running into 02 pages started at 04:00 P.M. on 23.01.2025 and ended at 04:30 P.M. on the same day.

*Rakesh Kumar Choudhary*  
23/01/25

Rakesh Kumar Choudhary  
Authorised person of M/s. Afrinext  
Overseas Pvt Ltd, (IEC - 3417501504)

Typed by me

*Shekhar Srivastav*  
23/01/25  
Shekhar Srivastav  
(I.O./CIU)

Recorded before me

*Avlok Kumar*  
23/01/25  
Avlok Kumar  
(S.I.O./CIU)

1 / RUD

Voluntary statement of Shri Pruthvin Jaldeep Shah (F Card Holder, F/MUMBI/20237563), authorised CHA person of M/s. P N Shipping Agency (11/736 PAN Based:AAAFP1181B), Unit No. 114, 1<sup>st</sup> Floor, Sahar Cargo Estate, Near J.B. Nager Circle, Andheri East, Mumbai-400099, authorised CHA of M/s. Afrinext Overseas Pvt Ltd (IEC - 3417501504), 1006, Neptune Edge, Dr Vikram Sarabhai Road, Vadiwadi, Vadodara, Gujrat-390007, aged 39 years having address 503, Amartaru CHSL No 5, New Nagardas Cross Road, Near Pinki Cinema, Andheri East, Mumbai-400069, recorded under Section 108 of the Customs Act, 1962, at Central Intelligence Unit, 6<sup>th</sup> floor, Jawaharlal Nehru Custom House, Nhava Sheva, Distt. Raigad on 08.11.2024. (AADHAAR No.:618618642751)

On being called upon, I, **Shri Pruthvin Jaldeep Shah**, authorised CHA person of M/s. P N Shipping Agency (11/736 PAN Based:AAAFP1181B), Unit No. 114, 1<sup>st</sup> Floor, Sahar Cargo Estate, Near J.B. Nager Circle, Andheri East, Mumbai-400099, present myself before Shri Avlok Kumar, Appraising Officer, CU, JNCH for getting my statement recorded in terms of Section 108 of the Customs Act, 1962, in reference with inquiry being made in the case of Export made by M/s. Afrinext Overseas Pvt Ltd (IEC - 3417501504); vide Shipping Bills No. 4617124 and 4617956 both dated 05.10.2024.

I have been explained the provision of Section 108 of the Customs Act, 1962 and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 229 of the Bhartiya Nyay Sanhita, 2023. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above, I am giving my true and correct statement under Section 108 of the Customs Act, 1962 as under.

My name is Shri Pruthvin Jaldeep Shah (Mobile No. 9930456504), aged 39 years. I am residing at 503, Amartaru CHSL No 5, New Nagardas Cross Road, Near Pinki Cinema, Andheri East, Mumbai-400069 with my wife Smt. Shrunjal P Shah, aged 38 years, daughters Lysha P Shah, aged 9 years and Vaneshka P Shah, aged 4 years. I am hereby submitting duly signed photocopy of Aadhaar card as token of my identification proof. I have done graduation from Mumbai University. I can read, write and understand Hindi, English, Marathi and Gujarati language.

In this connection I give my true and correct statement voluntarily as under: -

I, Pruthvin Jaldeep Shah, am an employee of the M/s. P N Shipping Agency since 01.08.2005. It is my first job.

**Q.1** What is your roll in M/s. P N Shipping Agency?

**Ans.** I oversee all the operations and administrative duties of the M/s. P N Shipping Agency which includes finalization of the documents prior to the filing of the documents to Customs, co-ordination with the clients and operations but not limited to it.

**Q.2** When did you come to know that there were 57 cartons of undeclared goods (Pregnancy Kit) in shipment in SB no. 4617956 dated 05.10.2024?

**Ans.** On 10.10.2024, Shri Kamlesh Katarmal, BCHAA Pass holder of the M/s. P N Shipping Agency (+919920983551), informed me in between 03:00 PM - 04:00 PM that the exporter informed him that out of 111 cartons of 'Promotional Calendars' 57 cartons of 'Pregnancy Kits' were mistakenly dispatched in place of

Pruthvin J. Shah  
8/11/24

Promotional Calendars' and the all the goods were stuffed in the Cont. No. MRKU4140154, including 57 cartons of Pregnancy Kits' in place of 'Promotional Calendars' and movement permission for gate in into the port terminal is given.

**Q.3** After knowing that the 57 cartons of Pregnancy Kit were stuffed in place of Promotional Calendars, What actions did you take?

**Ans.** On 10.10.2024, Shri Kamlesh Katarmal, BCHAA Pass holder of the M/s. P N Shipping Agency (+919920983551), informed me that he has discussed the issue with the exporter, and the exporter, M/s. Afrinext Overseas Pvt Ltd (IEC - 3417501504), told him that the pregnancy kits were not meant for export and arrived by mistake, they further said that M/s. Afrinext Overseas Pvt Ltd (IEC - 3417501504) is not claiming any benefits on these pregnancy kits, there is not any restriction on the export of pregnancy kits, the movement permission for gate in into the port terminal is given. We decided to inform the same to the customs on the next working day.

**Q.4** At the time of your conversation with Shri Kamlesh Katarmal, BCHAA Pass holder of the M/s. P N Shipping Agency, were the goods on movement or only the movement permission for gate-in into the port terminal was given?

**Ans.** On 10.10.2024, at the time of conversation with Shri Kamlesh Katarmal, BCHAA Pass holder of the M/s. P N Shipping Agency, the containers were already inside the port terminals.

**Q.5** Did you try to communicate the same to the Customs authority on 11.10.2024?

**Ans.** We became aware that the undeclared goods are stuffed in the container on 10.10.2024 in between 03:00 PM - 04:00 PM, at that time the cont. MRKU4140154, was already inside the port terminal and none of our employees were available at that time so we decided to inform the customs next day i.e. 11.10.2024.

In the morning on 11.10.2024 around 11:00 AM, export operation staff of EFC CPS informed Shri Satish Gajra, H-Card holder of M/s. P N Shipping Agency, that the two containers MRKU4140154, TLLU6847426 covered under SB Nos 4617956, 4617124 both dated 05.10.2024 respectively were put on hold by CIU, JNCH and are being called back to the EFC CPS. So, we did not get the opportunity to inform the customs authority.

**Q.6** Was there any checklist made for the Pregnancy Kit vide SB No. 4617956 dated 05.10.2024 or any other Shipping Bill?

**Ans.** No checklist was made for the pregnancy kits as it was not for export purpose. It was dispatched by mistake along with the promotional calendar.

**Q.7** Did you have the ADC NOC for the pregnancy kits?

**Ans.** No, we did not have the ADC NOC as the pregnancy kit was stuffed by mistake as the dispatcher person made a mistake during the transportation of the goods covered under SB No. 4617956 dated 05.10.2024.

**Q.8** Who is the owner of the undeclared goods which were found in the Cont. No. MRKU4140154 with the goods declared under SN No. 4617956 dated 05.10.2024?

**Ans.** M/s. Afrinext Overseas Pvt Ltd (IEC - 3417501504) is the owner of the undeclared pregnancy kit.

2 Pruthvin J. Shah.  
08/11/24.

**Q.9** How did the goods i.e. pregnancy kits, not declared under the SB No. 4617124 dated 05.10.2024 come to the CFS?

**Ans.** Logistics team of the exporter had wrongly dispatched the goods i.e. pregnancy kits in place of promotional calendars.

**Q.10** Does the CFS verify the packing list and the goods carted after the cart-in of the goods?

**Ans.** Yes, CFS verifies the number of packages.

**Q.11** When did you come to know that there were undeclared 16 cartons and 04 drums in the cont. no TLLU6847426, which were meant to be exported under SB no. 4617124 dated 05.10.2024?

**Ans.** We came to know that there were undeclared 16 cartons and 04 drums in the cont. no TLLU6847426, with the declared goods which were meant to be exported under SB no. 4617124 dated 05.10.2024 only during the CIU examination on 11/12.10.2024.

**Q.12** How did the undeclared goods, 04 drums 16 cartons, get inside EFC CFS without filing any shipping bill?

**Ans.** These undeclared 16 cartons and 04 drums arrived at the same time when the goods covered under the SB No. 4617124 dated 05.10.2024 arrived and due to a miscommunication between our staff, M/s. P N Shipping Agency, and the exporter, M/s. Afrinext Overseas Pvt Ltd (IEC - 3417501504) these undeclared were carted goods with the goods covered under the SB No. 4617124 dated 05.10.2024.

**Q.13** How were these undeclared 04 drums and 16 cartons found in the container TLLU6847426 which was meant to be exported under SB No. 4617124 dated 05.10.2024?

**Ans.** With reference to the answer of Q.13 as material was carted with the above consignment, so the labourers must have loaded it in the container TLLU6847426.

**Q.14** If the undeclared goods were carted with the declared goods covered under the SB No. then why the undeclared 04 drums and 16 cartons were not seen in the CCTV footage during the inspection of the consignment covered under SB No. 4617124?

**Ans.** The said goods, both declared and undeclared, were carted at the allotted zone on the 1<sup>st</sup> floor of the shed. There are 04 conveyor belts in the export shed and the 04 drums were heavy and it was not possible to load them on any of the conveyor belts, so they were kept on the ground floor only. Along with the drums 16 cartons were also kept on the ground floor as these cartons and drums had come together.

**Q.15** When were you planning to export these undeclared 04 drums and 16 cartons? Had you filed any Shipping Bill for the export of the same goods?

**Ans.** During the CIU examination 11/12.10.2024 when we came to know that these 04 drums and 16 cartons were found in the container TLLU6847426, we informed the exporter M/s. Afrinext Overseas Pvt Ltd (IEC - 3417501504) the same and it was informed to us by the exporter that these undeclared goods, 04 drums and 16 cartons, were meant for the future export.

No shipping bill was filed for these goods, as they have arrived in the CFS mistakenly.

3 Pruthvi J. Shah  
08/10/24

**Q.16** Was the officer aware that undeclared goods are being stuffed in any of the containers.

**Ans.** No, the officer was not aware of it. We ourselves were not aware of the stuffing of the undeclared goods.

**Q.17** Any communication made between CHA and Exporter during the export of goods covered under Shipping Bills No. 4617124 and 4617956 both dated 05.10.2024 before hold?

**Ans.** As I mentioned earlier in the answer of Q.2 that I received a call on 10.10.2024 from my employee Shri Kamlesh (+919920983551) stating that 57 cartons were mistakenly changed from Promotional Calendars to Pregnancy Kits by the dispatcher person of the exporter, M/s. Afrinext Overseas Pvt. Ltd (IEC - 3417501504), as informed to him by the exporter but the goods were already stuffed and container was on the way to the designated port terminal.

Apart from this no other communication was made between me and the exporter.

**Q.18** Do you have anything else to say in this regard?

**Ans.** This is an unintentional mistake made by our staff, we sincerely regret our actions, it was not intended.

My above voluntary statement has been recorded by the Officer in English as stated by me in English & Hindi. My above statement running into 01 to 04 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say.

I say that this statement is typed correctly on my request by the officer for the ease of convenience. The above statement of mine running into 04 pages started at 01.30 P.M. on 08.11.2024 and ended at 04.30 P.M. on the same day.

Pruthvin J. Shah  
08/11/24

Shri Pruthvin Jaldeep Shah  
(F-Card Holder, F/MUMBI/20237563)  
M/s. P N Shipping Agency

Typed by me

Shekhar Srivastav  
08/11/24  
(I.O./CIU)

Recorded before me

Avlok Kumar  
08/11/2024  
(S.I.O./CIU)

Statement of Shri Pravin H. Bhagat, aged 53 years Asst. Manager-OPS (Export) of M/s. EFC Logistics India Pvt Ltd having permanent address at Khopte VTC-Dhasakhosi PO-Khoporoli Sub District-Uran District-Raigarh PIN 410206 under Section 108 of the Customs Act, 1962 recorded at Central Intelligence Unit, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka Uran, Dist. Raigad on 11.02.2026 (MOB-9967695156)

\*\*\*\*\*

I am in receipt of Customs Summons dated 11.02.2026 (CBIC DIN-20260178NU0000222172) issued under Section 108 of the Customs Act, 1962 by Shri Rakesh Kumar, SIO, Central Intelligence Unit, Jawaharlal Nehru Custom House, Nhava Sheva under his dated signature and office seal. I present myself today i.e., on 11.02.2026 at 3:15 PM to give my voluntary statement under Section 108 of the Customs Act, 1962, in connection with the investigation in respect of Undeclared goods attempted to be exported vide S/B no. 4617124 and 4617956 both dated 05.10.2024

I have been explained the provisions of Section 108 of the Customs Act, 1962, and I have understood the same. I am informed that giving of false evidence in these proceedings is an offence punishable under Section 229 of the BNS, 2023. I am also told that my statement can be used against me or any other person in any judicial and/or quasi-judicial proceedings. Having understood the above I am giving my true and correct statement under Section 108 of the Customs Act, 1962, as under.

Presently, I am residing at Khopte VTC-Dhasakhosi PO-Khoporoli Sub District-Uran District-Raigarh PIN 410206. I am married and staying with my wife and a son at the above-mentioned address. I am hereby submitting self-attested copies of my office card with employee id EFC\_CFS 296, my Aadhar Card No. 676721711872. I have completed my B.A. from Mumbai University. I can read, write and understand English, Hindi and Marathi languages.

I am Asst. Manager-OPS (Export) of M/s. EFC Logistics India Pvt Ltd. I am giving my true, correct statement and my statement is typed by the CIU Officer as per my request.

Q1. What is your role in CFS EFC Logistics India Pvt. Ltd? Please elaborate.

  
1 | Page

**Ans.** I am working as an Assistant Manager in EFC export warehouse operations. I joined EFC Logistics India Pvt. Ltd. as an executive in 2015 and remains with the same CFS till date. I am supervising the staff under me for work like carting, stuffing, vendor, forklift vendor, labour vendor etc.

**Q2. Please elaborate carting of the goods in respect of export in EFC CFS?**

**Ans.** Once the goods arrived outside the gate of the CFS, the concerned Customs Broker approaches CFS Executive(operations) with the Shipping Bill, invoice, packing list, EFC carting Challan in respect of the goods to be carted in the CFS. Thereafter, the CFS Executive(operations) tally the Shipping Bill number, invoice number, cargo quantity, cargo description, cargo weight etc. After, tallying the aforementioned documents, CFS Executive(operations) endorses EFC Carting Challan. After endorsement on the EFC carting challan, the Customs Broker approaches the surveyor for issuance of job order and pay requisite CFS charges. After issuance of the gate pass the vehicle containing goods gated in and then park near the shed area. Thereafter, CHA approaches surveyor, who allots space inside the area, then goods carted at designated area. After carting of goods, surveyor checks the weight, quantity, description, marks and number, cargo condition etc. After tallying the goods with the endorsed EFC carting challan, the surveyor gives his endorsement on copy of the Shipping Bill. Thereafter, CHA approaches CFS Executive(operations) for final endorsement on the Shipping Bill and then he approaches the customs officer for clearance of the goods to be exported. I am hereby submitting a copy of SOP for export operations issued by EFC CFS dated 31.01.2023

**Q3. I am showing you the examination panchanamas of the goods in respect of Shipping Bill Nos. 4617124 and 4617956 dated 05.10.2024? Do you agree with the examination panchanamas both dated 12.10.2024 wherein undeclared goods (04 drums, 16 cartons and 57 cartons containing pregnancy kits) were found along with the declared goods? How did these undeclared goods enter the EFC CFS? Did EFC CFS follow the SOP dated 31.01.2023 submitted by you or followed the carting process as stated by you in respect of these undeclared goods?**

**Ans.** In respect of Shipping Bill Nos. 4617956 & 4617124 dated 05.10.2024, the counting of cartons was done by Surveyor & he didn't inform any anomalies to Executive of CFS. After carting the exporting goods in Shed Area, the surveyor found goods as per Shipping Bills, further

we don't know how surveyor found goods correct in number as per shipping bill and how anomalies didn't notice by the surveyor at that time.

The counting of cartons is done after carting the goods in shed area, if there were any undeclared goods found then surveyor had informed us. As far as I remember there was no undeclared goods found.

**Q4. Where were goods covered under Shipping Bill Nos. 4617124 and 4617956 dated 05.10.2024 carted? Who was the surveyor at that time?**

**Ans.** The goods covered under Shipping Bill No. 4617124 were carted at location A-8 of the export shed, and the goods covered under Shipping Bill No. 4617956 were carted at location C-5 of the export shed. I do not remember the name of the surveyor. The surveyor was a privately appointed person hired by the vendor, such as Pinnacle Marine Services Pvt. Ltd., and the vendor charged EFC CFS for the services. Usually, surveyors leave the job after a short period of time.

**Q5. Declared item at Serial No. 15 in respect of Shipping Bill No. 4617956 dated 05.10.2024 is 111 cartons consisting of promotional calendars. However, as per the panchanama dated 11/12.10.2024, only 46 cartons of promotional calendars were found, and in addition 57 cartons of undeclared pregnancy kits were found. Please explain why the shortage of 8 cartons was not noticed and how 57 cartons of undeclared pregnancy kits entered the CFS?**

**Ans.** The counting of goods is done by the surveyor after carting the goods in shed area. Had there been any anomalies noticed by him I think he would have informed us.

**Q6. On whose behalf does the surveyor work at the CFS, and who is responsible for any mistake or negligence committed by the surveyor?**

**Ans.** Surveyor work on behalf of us, and we are the responsible for any mistake if he/she informed us.

**Q7. If the surveyor was working on behalf of the CFS, does the CFS bear vicarious liability for any negligence, lapse, or misconduct committed by the surveyor during the receipt, carting of goods within its premises?**

**Ans.** Yes, I accept that the surveyor is ultimately working on behalf of us and if there is any mistake then we are also equally responsible

**Q8. Do you want to say anything else in this matter?**

**Ans.** No, thank you, I don't have anything else to say in this matter. I will present myself whenever called or summoned for investigation in this matter. I assure you that I will fully cooperate in the investigation.


My above voluntary statement has been recorded by the Officer in English as stated by me in English and Hindi.

My above statement running into 04 pages is my true and correct statement given voluntarily by me without use of any force, threat, promise or coercion. I say that this statement is typed correctly on my behest as per my say. The above statement of mine running into 04 pages started at 03.15 PM and ended at 07:00 PM on 11.02.2026.



**(Pravin H Bhagat)**  
**(ADHAAR NO.-676721711872)**

Typed by me,

  
**(Shubham Jaiswal)**  
**IO/CIU/JNCH**

Recorded by

  
**(Rakesh Kumar)**  
**SIO/CIU/JNCH**



4 इसके अलावा तालिका-ii में उल्लिखित सीआईए नाम के वॉरन पर यह अधोपिप्त सामान को पूरी होने तक हिरास्त में रखा जाएगा /  
Further **undeclared goods** found during CIU examination as mentioned in Table. It will remain be detained till the completion of investigation.

Table - II

Sr. No.	Undeclared Items name (As written on the slip pasted on the packages)	Shipping Bill	Result of Test Report
1.	Herbal <del>Neo</del> Green Powder	4617124 dated 05.10.2024 container No. TLL06947426	Still awaited
2.	Po de basil		Still awaited
3.	Mascara De Cabelo		Still awaited
4.	Herbal Ashwagandha Powder		Still awaited
5.	Herbal Amla Powder		Still awaited
6.	Herbal Aritha Powder		Still awaited
7.	Herbal Shikakai Powder		Still awaited
8.	Herbal Alecrim Powder		Still awaited
9.	Herbal Henna Powder		Still awaited
10.	Herbal Moringa Powder		Still awaited
11.	Linseed Oil		Still awaited
12.	Sesame Oil		Linseed Oil
13.	Coconut Oil		Sesame Oil
14.	Olive Oil		Coconut Oil
15.	Pregnancy Kit	4617956 dated 05.10.2024 Cont. No. MRK04180154	Not sent for testing

5. यह आपकी जानकारी और आपकी ओर से आवश्यक कार्रवाई के लिए है।

This is for your information and necessary action at your end.

भवदीय/Yours faithfully,

*(Signature)*  
13/12/25

(प्रवीण सी निखाडे) / (Praveen C Nikhade)  
सहायक आयुक्त, सीमा शुल्क / Asst. Commissioner of Customs,  
सीईएसी, एनएस-II / CEAC, NS-II,  
जेएनसीएच, न्हावा शेवा / JNCH, NHAVA SHEVA

प्रतिलिपि/Copy to:

1. M/s Afrinext Overseas (IEC-3417501504)
2. The Manager, EPC Logistics CFS
3. CIU, JNCH, Nhava Sheva



## e-Way Bill



E-Way Bill No	3718 2420 1385
E-Way Bill Date	07/08/2024 06:31 PM
Generated By	05AAB CO089 9D1ZK - OSCAR MEDICARE PRIVATE LIMITED
Valid From	07/08/2024 06:31 PM [1745Kms]
Valid Until	16/08/2024 [ MultiVehicle ]
IRN	547e21a44f47d5842a4a125c162dfc9226ac3158da15da362bf663f76db1a5e
Portal	1

### Part - A

GSTIN of Supplier	05AABCO0899D1ZK,Oscar Medicare Pvt Ltd- 24-25
Place of Dispatch	Haridware,UTTARAKHAND-249402
GSTIN of Recipient	24AAP CA451 8H1ZO ,Afrinext Overseas Private Limited
Place of Delivery	Maharashtra,MAHARASHTRA-410207
Document No.	OM/H/24-25/202
Document Date	07/08/2024
Transaction Type	Combination of 2 and 3
Value of Goods	865900
HSN Code	38221910 - HCG TEST PREGNAREY (10T)( +1 )
Reason for Transportation	Outward - Supply
Transporter	24AGLPG7783R2ZG &

### Part - B

*Handwritten signature*

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)	Portal
Road	MH04HY9666	HARIDWAR	07/08/2024 06:40 PM	05AABCO0899D1ZK	-	HARIDWAR-MUMBAI (58.00 BOX)	1
Road	MH46CL2377	HARIDWAR	07/08/2024 06:39 PM	05AABCO0899D1ZK	-	HARIDWAR-MUMBAI (200.00 BOX)	1
Road	MH46CL2377	Haridwar	07/08/2024 06:31 PM	05AABCO0899D1ZK	-	-	1



371624201385

*(Handwritten signature)*

Note: If any discrepancy in information please try after sometimes.



# e-Way Bill



## 1. E-WAY BILL Details

eWay Bill No: **6217 8940 1978** Generated Date: **28/09/2024 06:11 PM** Generated By: **24AAP CA451 8H1Z0**  
 Valid Upto: **01/10/2024**

Mode: **Road** Approx Distance: **465km**

Type: **Outward - Export** Document Details: **Bill of Supply - AAR/154/2425 - 28/09/2024** Transaction type: **Regular** Portal: **1**

## 2. Address Details

From

GSTIN : 24AAP CA451 8H1Z0  
 APRINEXT OVERSEAS PRIVATE LIMITED  
 GUJARAT

Dispatch From :  
 1006 NEPTUNE EDGE  
 DR VIKRAM SARABHAI ROAD, VADIWADI VADODARA  
 Vadodars, GUJARAT-390007

To

GSTIN : URP  
 AXOLAN TRADERS  
 OTHER COUNTRIES

Ship To :  
 EFC LOGISTICS  
 URAN  
 VESHWI, MAHARASHTRA-410207

## 3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+H+Cess+Cess Non-Advol)
49100090	ETHICAL TABLE CALENDER &	3000.00 NOS	165000.00	NE+NE+NE+0.000+0.00
30049099	Indomethacin Suppositories &	7000.00 NOS	238000.00	NE+NE+NE+0.000+0.00
30049099	Ultraiox Suppositories &	7000.00 NOS	315000.00	NE+NE+NE+0.000+0.00

ToL Tax'ble Amt	CGST Amt	SGST Amt	IGST Amt	CESS Amt	CESS Non-Advol Amt	Other Amt	Total Inv.Amt
718000.00	0.00	0.00	0.00	0.00	0.00	0.00	718000.00

## 4. Transportation Details

Transporter ID & Name : **24AGLPG7783R2ZG & KTC LOGISTICS** Transporter Doc. No & Date : **536 & 28/09/2024**

## 5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No (if any)	Multi Veh.info (if any)	Portal

*Handwritten signature/initials*

Road	MH48AG1897 & 538 & 28/09/2024	VADODARA	28/09/2024 06:28 PM	24AAPCA4518H1ZO	-	-	1
Road	MH48AG1987 & 538 & 28/09/2024	Vadodara	28/09/2024 06:11 PM	24AAPCA4518H1ZO	-	-	1



62178401978

*Handwritten signature*

Sale Invoice



**Mumsey Organics Private Limited**

Flat no. A-G 7 PHASE-2,, 6-3-1095 and 1096,, Metro palmgrove apts,, Rajbhavan road, somejguda, HYDERABAD.  
Hyderabad, Telangana, 500082

GST Number : 35AAPCM0923N1Z1

Bill to  AFRINEXT OVERSEAS PRIVATE LIMITED 1006, NEPTUNE EDGE, B/H NEPTUNE TRINITY, NEPTUNE CAMPUS DR. SARABHAI ROAD, VADIWADI-VADODARA-390007 GST No : 24AAPCA4518H1Z0	Place of Supply  EFC Logistics India PM Ltd. Vil-Veshvi,PO-Dighora, Tal- Uran,Dist-Raigad, Navi Mumbai 410207		INVOICE No	Dated  28-Sep-24
			MOPL/002	

Description of Service	HSN CODE	QTY	Units	RATE	IGST	Tax Amount	Total Amount
1-Aritha powder 1kg	1211	10	Nos	₹ 112.00	5%	₹ 56.00	₹ 1,176.00
2-Amla powder 1kg	1211	10	Nos	₹ 422.00	5%	₹ 211.00	₹ 4,431.00
3-Shikakai powder 1kg	1211	10	Nos	₹ 185.00	5%	₹ 92.50	₹ 1,942.50
4-Methi powder 1kg	1211	10	Nos	₹ 92.00	5%	₹ 46.00	₹ 966.00
5-Rosemary powder 1kg	1211	10	Nos	₹ 198.00	5%	₹ 99.00	₹ 2,079.00
6-Tulsi powder 1kg	1211	10	Nos	₹ 180.00	5%	₹ 90.00	₹ 1,890.00
7- Ashwagandha 1kg	1211	10	Nos	₹ 84.00	5%	₹ 42.00	₹ 882.00
8-Neem 1kg	1211	10	Nos	₹ 400.00	5%	₹ 200.00	₹ 4,200.00
9-Moringa 1kg	1211	10	Nos	₹ 580.00	5%	₹ 290.00	₹ 6,090.00
10-Henna 1kg	1404	10	Nos	₹ 162.00	5%	₹ 81.00	₹ 1,701.00
11-Sesame oil	1515	1	Nos	₹ 85.00	5%	₹ 3.25	₹ 68.25
12-Coconut oil	1513	1	Nos	₹ 50.00	5%	₹ 2.50	₹ 52.50
13-Flaxseed oil	1515	1	Nos	₹ 100.00	5%	₹ 5.00	₹ 105.00
14-Olive oil -1	1515	1	Nos	₹ 70.00	5%	₹ 3.50	₹ 73.50
Cartons : 16							
Cans : 4							
Total ->							₹ 25,657

Amount Chargeable (in words): INR Twenty five thousand six hundred & fifty seven only.

Company's PAN : AAPCM0923N

For, Mumsey Organics Private Limited



*Mumsey Organics*

*Halder*

No. DCGI/MISC/2015 (199)  
Central Drugs Standard Control Organization  
Directorate General of Health Services  
Ministry of Health and Family Welfare

FDA Bhavan, Kotla Road,  
New Delhi 110002

Dated 21<sup>st</sup> March, 2018

NOTICE

In partial modification of Notice of even number dated 11.12.2015, removing the requirement of 'No Objection Certificate' (NOC) with respect to shipping Bills from the Port offices of Central Drugs Standard Control Organisation for the export consignments to USA, Canada, Japan, Australia and European Union, it has been decided that in addition to the above countries, the NOC for export consignments to any other countries shall not be insisted, if such shipping bills are filed by the manufacturer himself, having valid license under Drugs and Cosmetics Act and Rules.

This is being done to bring ease in the drug regulatory practices in India relating to export of drugs, medical devices and cosmetics. All the stakeholders are however required to comply with the regulatory requirements of the importing countries as per their specific needs.



(Dr. S Eswara Reddy)  
Drugs Controller General (India)

To

1. Port/Seaport/Zonal and Sub-Zonal offices of CDSCO
2. Custom offices at the port/seaport/airport offices
3. State/UT Drug Controllers
4. Joint Secretary ( R), Ministry of Health & Family Welfare.
5. Joint Secretary, Department of Commerce.
6. Associations of the concerned sector.

Copy to

1. PPS to Director General Health Services, MoHFW.
2. Joint Secretary, Department of Revenue
3. Shri S P Sahu, Chief Commissioner, Customs (Systems);
4. Joint Secretary, Department of Pharmaceuticals



सीमाशुल्क आयुक्त कार्यालय-एन.एस. ॥  
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा  
तालुका -उरण, जिला रायगड, महाराष्ट्र -400707

फाइल F.No.S/12-Gen-82/2015-16 AM(X)  
दिनांक 28.03.2018

दिनांक

**सार्वजनिक सूचना / PUBLIC NOTICE NO. 51/2018**

**SUB: Requirement of "NOC" from CDSCO port Office for export consignments of Drugs, Medical Devices & Cosmetics –reg.**

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Attention of the Exporters, Custom Brokers and all concerned is invited to the Notice dated 21.03.2018 issued by the Central Drugs Standard Control Organization, New Delhi on the above subject (copy enclosed).

2 The Central Drugs Standard Control Organization, New Delhi had earlier removed the requirement of 'No Objection Certificate' with respect to shipping bills from the Port Offices of Central Drugs Standard Control Organization for the export consignments to USA, Canada, Japan, Australia and European Union. Now, the NOC for export consignments to any other countries shall not be insisted, if such shipping bills are filed by the manufacturer himself, having valid license under Drugs and Cosmetics Act and Rules.

3 Difficulty, if any may also be brought to the notice of Deputy / Assistant Commissioner in charge of Appraising Main (Export) through email / phones (email address: apmainexp@jawaharcustoms.gov.in, Phone No : 022-27244959,).

4 Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

Sd/-

(मानस रंजन मोहंती)  
आयुक्त- सीमाशुल्क, NS-II, JNCH

प्रतिलिपि (By email only)

1. The Chief Commissioner of Customs, Mumbai Zone- II.
2. All the Commissioner of Customs, Mumbai Zone- II.
3. All Addl./Joint Commissioners of Customs, Mumbai Zone- II.
4. All Deputy/Asstt. Commissioners of Customs, Mumbai Zone- II.
5. The DC/EDI for uploading on the JNCH website.
6. BCBA/FIEO for circulation among their members, trade and industry.

No. DCGI/MISC/2015 (199)  
Central Drugs Standard Control Organization  
Directorate General of Health Services  
Ministry of Health and Family Welfare

FDA Bhavan, Kotla Road,  
New Delhi 110002

Dated: 21<sup>st</sup> March, 2018

**NOTICE**

In partial modification of Notice of even number dated 11.12.2015, removing the requirement of 'No Objection Certificate' (NOC) with respect to shipping Bills from the Port offices of Central Drugs Standard Control Organisation for the export consignments to USA, Canada, Japan, Australia and European Union, it has been decided that in addition to the above countries, the NOC for export consignments to any other countries shall not be insisted, if such shipping bills are filed by the manufacturer himself, having valid license under Drugs and Cosmetics Act and Rules.

This is being done to bring ease in the drug regulatory practices in India relating to export of drugs, medical devices and cosmetics. All the stakeholders are however required to comply with the regulatory requirements of the importing countries as per their specific needs.



(Dr. S Eswara Reddy)  
Drugs Controller General (India)

To

1. Port/Seaport/Zonal and Sub-Zonal offices of CDSCO.
2. Custom offices at the port/seaport/airport offices.
3. State/UT Drug Controllers.
4. Joint Secretary ( R), Ministry of Health & Family Welfare.
5. Joint Secretary, Department of Commerce.
6. Associations of the concerned sector.
7. Web-site of CDSCO.

Copy to:

1. PPS to Director General Health Services, MoHFW.
2. Joint Secretary, Department of Revenue.
3. Shri S.P. Sahu, Chief Commissioner, Customs (Systems).
4. Joint Secretary, Department of Pharmaceuticals.

No. DCGI/MISC/2015 (199)  
Central Drugs Standards Control Organization  
Directorate General of Health Services  
Ministry of Health & Family Welfare  
(Office of DCGI)

FDA Bhavan, Kotla Road,  
New Delhi-110002.

Dated: 11<sup>th</sup> December, 2015

**NOTICE**

It has been decided that the requirement of "No Objection Certificate" with respect to Shipping Bills from the Port offices of Central Drugs Standard Control Organisation for the export consignments to USA, Canada, Japan, Australia and European Union shall not be insisted with effect from 1st January, 2016. This is being done in pursuit to bring ease in the drug regulatory practices in India related to export of drugs, medical devices and cosmetics.

All the stakeholders are however required to comply with the regulatory requirements of the importing countries as per their specific need.

  
(Dr. G.N. Singh)

**Drugs Controller General (India)**

To

1. Port/Seaport/Zonal and sub-Zonal offices of CDSCO
2. Custom offices at the port/seaport/airport offices
3. State/UT Drug Controllers
4. Joint Secretary ( R), Ministry of Health & Family Welfare
5. Joint Secretary, Department of Commerce
6. Associations of the concerned sector

Copy to:

- i. PPS to Director General Health Services, MoHFW
- ii. Joint Secretary, Department of Revenue
- iii. Shri S.P. Sahu, Chief Commissioner, Customs (Systems)
- iv. Joint Secretary, Department of Pharmaceuticals



प्रधानआयुक्त ( सामान्य) सीमाशुल्क का कार्यालय

**OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (GENERAL)**

कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- I

**CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,  
MUMBAI - 400001**

Email-Id: cbsec.nch@gov.in

F. No. GEN/CB/211/2026-CBS

Date:#ApprovedDate#

DIN- 202606770000818173

**SHOW CAUSE NOTICE No. 14 /2026-27**

**ISSUED UNDER REGULATION 17 OF THE CBLR, 2018**

P N Shipping Agency (CB License No.-11/736), having registered address: Flat No. 503, Amartaru Building No. 5, New Nagardas Cross Road, Near Pinki Cinema, Andheri (East), Mumbai - 400069 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. AAAFP1181BCH001 (CB No.-11/736), issued by the Commissioner of Customs, Mumbai, under Regulation 8 of CHALR, 1984 (now Regulation 7(2) of CBLR, 2018) and as such, they are bound by the regulations and conditions stipulated therein.

An offence report regarding the offence made by the CB, issued by the Joint Commissioner of Customs (in-situ), CIU, JNCH, Nhava Sheva vide F. No. GEN/INV/OTH/481/2024-CIU dated 24.03.2026 was received in the Customs Broker Section, NCH, Zone-I, Mumbai on 10.04.2026.

**Brief facts of the case**

Based on specific intelligence, two export consignments filed under Shipping Bills No. 4617124 and 4617956 both dated 05.10.2024 at Nhava Sheva Port, Mumbai, by Customs Broker M/s P. N. Shipping Agency on behalf of exporter M/s Afrinext Overseas Pvt. Ltd. were intercepted by CIU for detailed examination. The consignments declared to contain medicines and promotional items under various tariff chapters and destined for Angola, were suspected of mis-declaration in terms of quantity and classification. Consequently, 100% examination of both containers was conducted on dated 11/12.10.2024 in the presence of the authorised F-card holder of the Customs Broker. Details of the goods covered under the above said S/Bs are as follows:

Sr. No.	S/B No. & Date	Description of goods	FOB (in Rs.)	DBK (in Rs.)	IGST	RODTEP (in Rs.)
1	4617124 dated 05.10.2024	Medicines and Promotional Items	34,79,833.58	39,054	LUT	26,036
2	4617956 dated	Medicines and	45,87,340.28	52,961	LUT	35,471

	05.10.2024	Promotional Items				
	<b>Total</b>		<b>80,67,173.86</b>	<b>92,015</b>	<b>LUT</b>	<b>51,507</b>

2 . During examination of Container No. TLLU6847426 pertaining to S/B No. 4617124 dated 05.10.2024, it was found that all 13 declared items matched the description and quantity declared in the Shipping Bill. However, in addition to the declared goods, 16 cartons and 4 drums of undeclared goods were found in the container, which were not reflected in the Shipping Bill, Invoice, or Packing List. Similarly, in Container No. MRKU4140154 pertaining to Shipping Bill No. 4617956 dated 05.10.2024, while 14 out of 15 declared items were found as declared, a discrepancy was noticed in respect of Item No. 15, wherein only 46 cartons of promotional calendars were found against the declared quantity of 111 cartons. Further, 57 cartons containing Pregnancy Kits were found in the container, which were completely undeclared and not covered under any export documentation. Therefore, the said two containers were put on hold vide Hold No. 09/2024-25 dated 10.10.2024 by CIU. The details of the goods found after CIU examination under the above said S/Bs is as follows:

Sr. No.	S/B No. & Date	Declared no. of packages	Packages found after CIU examination	Remarks
1	4617956 dated 05.10.2024	1683	1675	(a) for Items no. 1-14, the goods are found as declared. (b) for Item No. 15, the declared qty was 111 cartons (Calendar) but only 46 cartons of promotional calendar were found and 57 undeclared cartons of pregnancy kits were also found.
2	4617124 dated 05.10.2024	1818	1838	(a) for Items No. 1-13, the goods were found as declared but extra 20 undeclared goods (16 cartons and 4 drums) were also found.

3 . Since the goods attempted to be exported against the S/B Nos. 4617124 & 4617956 both dated 05.10.2024 were found to be mis-declared in terms of description and quantity, therefore, the same were seized vide seizure memo dated 29.11.2024 under Section 110 of the Customs Act, 1962. Subsequently, AC/CEAC, NS-II, JNCH granted the provisional release of the declared goods vide order dated 13.02.2025 on execution of bond, as they were found to be fairly valued and supported by valid documents while the remaining undeclared goods remained detained till completion of the investigation.

4. **Statements of the concerned persons:**

**4.1 Shri Rakesh Kumar Choudhary, authorized representative of M/s Afrinext Overseas Pvt. Ltd., in his statement dated 21.10.2024 and 23.01.2025 inter alia stated that**

- i) he has been working as Logistic Manager in M/s. Afrinext Overseas Pvt. Ltd. since 01.11.2017. Prior to that, he worked with M/s. Uttam Bharat Electrical Pvt. Ltd. for 3 years.
- (ii) he looks after domestic transportation of export goods and prepares export-related documents such as ADC NOC, Export Invoice, Packing List, and other supporting papers required by the CHA.
- (iii) on 09.10.2024 around 02:00 PM, while planning the next dispatch, the dispatch person verbally informed him that approximately 60 cartons of Pregnancy Kits had been mistakenly dispatched instead of Promotional Calendars.
- (iv) upon learning of the said mistake, he telephonically informed CHA Mr. Kamlesh that 57 cartons of Pregnancy Kits had been wrongly sent in place of Promotional Calendars, but by that time the goods had already been stuffed and the container was en-route to the designated port terminal.
- (v) that he did not know what BTT was and, therefore, did not take any further action in that regard.
- (vi) that the owner of the undeclared goods (Pregnancy Kits) is M/s. Afrinext Overseas Pvt. Ltd.
- (vii) that no checklist was made as the dispatch of Pregnancy Kits occurred by mistake.
- (viii) On being asked how the cartons of Pregnancy Kits got mixed with the cartons of Promotional Calendars despite the difference in carton size, he inter alia stated that both items were kept in the same area for loading and the labourers mistakenly loaded the cartons of Pregnancy Kits instead of Calendars.
- (ix) that the dispatch person is responsible for ensuring correct loading.
- (x) the Pregnancy Kits were procured from Indore, Ahmedabad, Vadodara, and Rajapalayam, and generally sourced from various pharmaceutical manufacturers in Uttarakhand.
- (xi) M/s. Afrinext Overseas Pvt. Ltd. is not a manufacturer but a merchant exporter, procuring medicines from various manufacturers across India.
- (xii) that all manufacturers hold valid GMP Certificates, COA, NABL Reports, and Product Permissions, and copies of these have been submitted to the department.
- (xiii) that the firm holds a Wholesale Drug License and a copy of the same has been submitted to the department.
- (xiv) he came to know about the presence of undeclared goods (04 drums and 16 cartons) in shipment covered under SB No. 4617124 dated 05.10.2024 only on 11.10.2024, when CHA Mr. Kamlesh informed him during the examination at CFS that 04 drums and 16 cartons were found in the container TLLU6847426 along with the goods declared under the said S/B.
- (xv) M/s. Afrinext Overseas Pvt Ltd is the owner of the said undeclared

goods. The said undeclared 04 drums and 16 cartons were dispatched from M/s. Mumsy Organics Pvt Ltd, Somajiguda, Hyderabad-500082, it was meant for another Shipping Bill to be filed on the later date, but it arrived early. A copy of invoice and goods consignment notes from the transporter is submitted to the office. Their CHA somehow managed to store those goods in the CFS for the upcoming exports.

(xvi) that CHA person Mr. Kamlesh informed him on 11.10.2024, during the examination of the CIU, that 04 drums and 16 cartons found in the container (TLLU6847426) meant for the goods covered under SB No. 4617124 dated 05.10.2024. Before this he was not aware that these goods were loaded in the container mistakenly.

(xvii) they did not file any Shipping Bill for the undeclared 04 drums and 16 cartons till the time of CIU hold. These goods were planned to be shipped by the vessel Maersk Utah via voyage no. 443W on 28.10.2024, which was delayed and shipping line changed the Vessel to CMA CGM I MARA/443W having Estimated Vessel Departure date 30.10.2024.

(xviii) the goods reached the CFS at a prior date than their expected time. Their CHA informed them the arrival of the said goods at the CFS without being covered under any shipping bill and somehow the CHA managed to store those goods inside the EFC CFS.

(xix) he had telephonically informed the CHA person Mr. Kamlesh that 57 cartons were mistakenly changed from Promotional Calendars to Pregnancy Kit but the goods were already stuffed and container was on the way to the designated port terminal.

(xx) that the wrong dispatch of Pregnancy Kits was an unintentional mistake due to lack of procedural knowledge, and the firm regrets the same. He reiterated that there was no intention to violate Customs procedures or conceal goods.

(xxi) they had no ADC NOC for 57 cartons of pregnancy kits, as the pregnancy kits were dispatched mistakenly by the dispatch person.

**4.2 Statement of Shri Pruthvin Jaldeep Shah, F-card holder of CB P. N. Shipping Agency was recorded on 08.11.2024, wherein he inter-alia stated that:**

(i) he oversees all operations and administrative duties of the agency, including finalisation of documents prior to filing with Customs, coordination with clients and port operations, among other responsibilities.

(ii) that on 10.10.2024, between 03:00 PM and 04:00 PM, he was informed by Shri Kamlesh Katarmal, BCHAA Pass holder of M/s. P. N. Shipping Agency, that the exporter had informed him that out of 111 cartons of promotional calendars, 57 cartons of Pregnancy Kits were mistakenly dispatched and stuffed in Container No. MRKU4140154, and that movement permission for gate-in into port terminal had already been given.

(iii) that after being informed by Shri Kamlesh on 10.10.2024, he discussed the matter with the exporter, who told him that the pregnancy kits were not meant for export and arrived by mistake. The exporter further said that they were not claiming any benefit on these pregnancy kits. Since, the movement permission for gate-in into the port terminal was

already given, therefore, they decided to inform Customs on the next working day.

(iv) On being asked whether he communicated the same to Customs authorities on 11.10.2024, he inter alia stated that as the goods had already entered the port terminal on 10.10.2024, and none of their staff was available at that time so they decided to inform Customs next day 11.10.2024. In the morning of 11.10.2024 at 11:00 AM, both containers were put on hold by CIU and called back to EFC CFS so they did not get opportunity to inform the Customs Authority.

(v) that no checklist was made for the Pregnancy Kits under SB No. 4617956 dated 05.10.2024 or any other Shipping Bill since the Pregnancy Kits were not intended for export and were dispatched by mistake.

(vi) no ADC NOC was obtained for the Pregnancy Kits as the goods were not meant for export and were mistakenly dispatched by the exporter's staff.

(vii) that the owner of the undeclared Pregnancy Kits is M/s. Afrinext Overseas Pvt. Ltd.

(xiii) that the logistics team of the exporter had wrongly dispatched the Pregnancy Kits in place of promotional calendars.

(ix) On being asked whether the CFS verifies the packing list and goods after cart-in, he inter alia stated that CFS verifies the number of packages.

(x) that he came to know about the undeclared 16 cartons and 04 drums meant for export under Shipping Bill No. 4617124 dated 05.10.2024, only during the CIU examination on 11/12.10.2024.

(xi) On being asked how the undeclared 04 drums and 16 cartons entered the EFC CFS without filing any Shipping Bill, he inter alia stated that due to miscommunication between the staff of the CB and the exporter, the undeclared goods arrived along with the goods declared under SB No. 4617124 dated 05.10.2024.

(xii) that the undeclared goods were carted with the declared goods and the labourers must have loaded them together during stuffing.

(xiii) On being asked why the undeclared 04 drums and 16 cartons were not visible in CCTV footage during the inspection of the consignment covered under Shipping Bill no. 4617124 dated 05.10.2024, he stated that the declared and undeclared goods were carted in the 1st-floor shed area, but as the drums were heavy and could not be placed on conveyor belts, they were kept on the ground floor along with the 16 cartons that had arrived together.

(xiv) that during CIU examination on 11/12.10.2024 when they came to know that 04 drums and 16 cartons were found in the container no TLLU6847426, they informed the exporter the same and it was informed by the exporter that these undeclared goods were meant for future export. He further stated that no shipping bill was filed for these undeclared goods, as they had mistakenly arrived in the CFS.

(xv) no officer was aware of undeclared goods being stuffed, and even they were not aware of stuffing of the undeclared goods.

(xvi) On being asked whether there was any communication between the

CHA and exporter during export of goods under Shipping Bills Nos. 4617124 and 4617956 dated 05.10.2024 before hold, he inter alia stated that except for the telephonic communication from his employee Shri Kamlesh on 10.10.2024 who told that 57 cartons were mistakenly changed from promotional calendars to pregnancy kits by the dispatcher person of the exporter but the goods were already stuffed and the container was on way to the designated port terminal, apart from this no other communication took place.

(xvii) that the mistake was unintentional, arising from staff error. He expressed sincere regret for the mistake and the same was not intended.

5 . In the instant case, the CB P. N. Shipping Agency (CB No. 11/736) had filed the said 2 Shipping bills no. 4617124 and 4617956 both dated 05.10.2024 from their office. During investigation, it was found that some of the goods were not declared under the above mentioned 2 S/Bs and were dispatched to the Port after clearance without taking ADC NOC for the said goods before clearance. It has been noticed that the exporter is a merchant and there is negligence on the part of CB in handling the export work related to clearance and dispatch of cargo. Further, it appears that the CB has failed to advise the exporter properly regarding the Customs rules & regulations that all the goods must be declared in terms of quantity, description etc. in the S/B generated for the same before the goods arrived in the CFS for clearance purpose and that PGA rules & regulations must also be fulfilled wherever required.

#### **6. Role of Customs Broker:-**

It is evident that the Customs Broker P N Shipping Agency (CB No. 11/736) has failed to fulfil their obligations laid down under the Customs Broker Licensing Regulations (CBLR), 2018. The relevant provisions of CBLR, 2018 outlining the obligations of Customs Broker are extracted below:

#### **Regulation 10 (d) of CBLR, 2018:-**

*“advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;”*

It is the primary duty of the CB to advise his client to follow rules and regulations of the Customs Act, 1962 and the allied acts and if any discrepancy found, it is his duty to bring the same to the notice of the Customs authorities. In the instant case, the exporter attempted to export the undeclared goods including 57 cartons of pregnancy kits without even taking ADC NOC for the said goods. If the CB had advised the exporter about the provisions of the Customs Act and the PGA's compliance, the exporter might not have attempted to effect such type of export of the undeclared goods and if the exporter still tried to effect the export of undeclared goods even after knowing the rules and regulations, the CB should have informed the department about the same instead of facilitating the exporter in such mis-deed. Such negligence facilitates the attempt to export undeclared goods by contravening the provisions of the Customs Act and other allied Acts. Despite knowing his duties as a Customs Broker, he failed to discharge his duties efficiently and appears to

be in connivance with the exporter by facilitating the clearance of the export of the undeclared goods including pregnancy kits without even taking ADC NOC for the said goods.

This omission represents a clear deviation from the responsibilities outlined in Regulation 10(d) of CBLR, 2018. In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(d) by not ensuring compliance with the relevant statutory requirements and by neglecting to inform the same to the Deputy/Assistant Commissioner of Customs.

**Regulation 10(m) of CBLR, 2018-**

*“discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;”*

The CB is obliged under Regulation 10(m) to discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay in every aspect. In the instant case, the exporter tried to export the undeclared goods including pregnancy test kits without taking ADC NOC for the same. The CB became aware of this on 09.10.2024 but they have not tried to inform the department immediately, instead they have facilitated the exporter in effecting export of such undeclared goods. A diligent Customs Broker is expected to exercise a higher degree of scrutiny and inform the department immediately in case of any mis-deed attempted by the exporter.

In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(m) of the CBLR, 2018 by not providing the information to the department in time about the export of such undeclared goods vide the impugned S/Bs.

7. In view of the above, in terms of Regulation 17(1) of CBLR, 2018, the Customs Broker P. N. Shipping Agency (CB No. 11/736) is hereby called upon to Show Cause, as to why:

- i. the license, bearing no. 11/736, issued to them, should not be revoked;
- ii. security deposit should not be forfeited;
- iii. penalty should not be imposed;

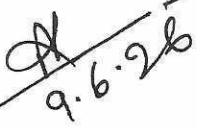
upon them under Regulation 14 read with Regulation 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018, within 30 days from the date of issue of this notice.

8. They are directed to appear for personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defense to the Inquiry Officer *Shri. Ajay Kumar Tadia, DC, Import, T. NCH...* who shall conduct inquiry under Regulation 17 of CBLR, 2018.

9. If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer and it will be presumed that they do not want personal hearing and the issue will be decided on the facts available on records.

10. This order is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc. under the provisions of the Customs Act, 1962 and Rules/Regulations framed there

under or under any other law for the time being in force.

  
9.6.26  
**(Ajay Kumar Pandey)**

Pr. Commissioner of Customs, CBS (General),  
New Customs House, Mumbai, Zone-I.

Encl.: RUD's.

To,

P N Shipping Agency,

Flat No. 503, Amartaru Building No. 5,

New Nagardas Cross Road, Near Pinki Cinema,

Andheri (East), Mumbai - 400069.

Cont. No.: 9930456502

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Commissioner of Customs, Mumbai Zone I, II, III.
3. CIU of NCH, ACC & JNCH.
4. EDI of NCH, ACC & JNCH.
5. BCBA.