

 सत्यमेव जयते	<p align="center"><b>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),</b>  सीमाशुल्क आयुक्त का कार्यालय (एनएस -I)  <b>NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE,</b>  न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस,  <b>TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400 707.</b>  ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707</p>	 आज़ादी का अमृत महोत्सव
---	---	--

File No. CUS/APR/SCN/1371/2025-Gr (1And1A)

Date:10.12.2025

SCN No.: 1571/2025-26/JC GR-I &amp; IA/NS-I/CAC/JNCH

DIN: 20251278NW000000AC49

8/10 - Adj-1372/2025-26/JC GR-I &amp; IA/NS-I/CAC/JNCH

**Subject: Show Cause Notice under Section 124 of the Customs Act, 1962 in respect of goods imported by M/s. Neena Enterprise (IEC- AEXPU6482P) vide Bill of Entry No. 3383103 Dated 20.07.2025 through their Customs Broker M/S. H P K Logistics (AWYPK8584DCH001)-reg.**

Based on NCTC Alert No. 2024-25/IMP/2472 SIIB(I), JNCH, the consignment of importer M/s. Neena Enterprise (IEC-AEXPU6482P covered under Bill Of Entry 3383103 Dated 20.07.2025 (RUD-I), IGM NO. 1144500/IGM Date 03.07.2025 (Line No.947, Subline No. 0) stuffed in Container No DFSU7485925(40 FT) and OOCU8650488(40 FT) filed through Customs Broker Firm M/S. H P K Logistics (AWYPK8584DCH001) was put on hold by SIIB(Import), JNCH vide Hold No. 242/2025-26 SIIB (I) dated 21-07-2025 for examination. The details of the Bill of Entry are as below:

**Table - 1**

Bill of Entry No.	3383103 Dated 20.07.2025
IGM No	IGM NO. 1144500/ IGM Date 03.07.2025 (Line No.947, Subline No. 0)
Bill Of Lading	OOLU2761862930
Container No. (40 fts)	DFSU7485925(40 FT) and OOCU8650488(40 FT)
Importer (IEC)	M/s. Neena Enterprise (IEC-AEXPU6482P)
Item description	Betel Nut Product Known as Supari (Menthol Scented Sweet Supari) (Mouth Freshener)
CTH declared	21069030
Supplier	Mano Agro Co Ltd
Declared Assessable Value	INR 19266239.54/-
Declared Duty	INR 3467923/-
Country of Origin	Cambodia
CB	M/S. H P K Logistics (AWYPK8584DCH001)
CFS	M/s. United Liner Agencies of India Pvt. Ltd.

2. Accordingly, the goods covered under Bill of Entry 3383103 Dated 20.07.2025, IGM NO. 1144500/ IGM Date 03.07.2025 (Line No.947, Subline No. 0) imported by M/s. Neena Enterprise (IEC-AEXPU6482P) were examined 100% by officers of SIIB (I), JNCH, under Panchanama dated 26.07.2025 (RUD-2).



**Table – 2: Weighment Details as per weighment slip**

Sr. No.	Container No. (All 40FT)	Seal No as per BL	Seal No as per Incident Report Letter which was actually present on the container	Gross weight of the Container (in kgs.)	Container Tare Weight (in Kgs.)	Gross Weight of the cargo (in kgs.)
1	DFSU7485925	OOLJVC6382	OOLJVC6182	30070	3800	26270
2	OOCU8650488	OOLJVC6383	OOLJVC6183	30030	3800	26230

3. Findings of the Examination:

- i. A 100% examination was conducted in respect of the goods imported under Bill of Entry No. 3383103 dated 20.07.2025, covering containers bearing numbers DFSU7485925 (40 ft) and OOCU8650488 (40 ft).
- ii. Upon weighment, the total net weight of the goods was found to be 52,500 kgs, which is 240 kgs more than the net weight of 52,260 kgs declared in the Bill of Lading.
- iii. During the examination, it was observed that the seal numbers affixed on both containers did not match with the seal numbers declared in the Bill of Lading No. OOLU2761862930.
- iv. An incident report letter to this effect was submitted by Shri Rajesh Mhatre, Dy. Manager (Operations), addressed to the Deputy Commissioner, SIIB(I) United Liner Agencies of India Pvt. Ltd.(RUD-3)
- v. On opening the containers, it was found that both were stuffed with Jute Gunny Bags.
- vi. The total number of jute bags was found to be 804, i.e., 402 bags in each container, which was consistent with the declaration in the Bill of Entry.
- vii. All jute bags appeared to be of similar size and condition. The approximate weight of each bag, based on randomly selected samples, was found to be around 65 kgs.
- viii. Upon opening the jute bags, they were found to be stuffed with small pieces of betel nut (supari).
- ix. No whole supari was found in any of the opened bags.
- x. The goods had a distinct smell resembling menthol.
- xi. All the jute bags appeared to be stuffed with the same item, and no concealment was detected during the course of examination.
- xii. Representative Sealed Samples (RSS) were drawn from each of the containers.
- xiii. During examination, the importer submitted the following documents:
  - a. First Check copy of Bill of Entry No. 3383103 dated 20.07.2025
  - b. Copy of Bill of Lading No. OOLU2761862930,
  - c. Commercial Invoice,
  - d. Packing List,
  - e. Country of Origin Certificate, and
  - f. FSSAI License.

4. As the exact nature and composition of the goods could not be ascertained during examination, the representative samples were forwarded to CRCL New Delhi with Test Memo 1384 and 1385 both dated 29.08.2025(RUD-4) for further analysis to ascertain classification, import policy and whether the sample is fit for human consumption or



otherwise.

5. The Test reports (RUD-5) received in response to the above-mentioned Test Memos dated 12.09.2025 state that:

"The sample received is in the form of brown coloured hard small cut pieces (shreds) of nuts having irregular size and shape with characteristics odour. Based on the tested parameters, it has the characteristics of menthol scented supari as per Regulation No. 2.3.55 of Food Safety & Standards Regulation FSSR 2011 and IS I6962:2018."

6. The classification when analyzed in light of the Chapter Note 3 to Chapter 8, which is re-produced as below:-

"Dried fruit or dried nuts of this Chapter may be partially rehydrated or treated for the following purposes:

- (a) for additional preservation or stabilization (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);
- (b) to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts."

The goods as per naked eyes are cut into pieces (not 3-stage) and crushed visibly dried areca nuts which have been mixed/coated with peppermint oil and saccharine. Further the goods are having powder weightless particles and small impurities.

7. The Hon'ble Apex Court Opined that Mere Addition Does Not Create a New Product which is inferred from as verbatim part of the Judgement.

"The process of cutting betel nuts into small pieces and addition of essential/non-essential oils, menthol, sweetening agent etc. did not result in a new and distinct product."

— CCE v. Crane Betel Nut Powder Works, (2007) 4 SCC 155, The Supreme Court explicitly says menthol coating/mixing plus cutting does not mount to a new product. Therefore, menthol-coated areca nuts remain classifiable under CTH 0802 80 90.

8. Noting the test report, visual examination and verdict from The Hon'ble Apex Court the Goods as per the admission of the importer are to be directly packed as Supari to be directly consumed. Hence, they have all the characteristics of dried fruit and dried nuts. Thus, they are areca nuts only, processed with Peppermint Oil and Saccharine. Their end and essential use are of Supari only. Hence, they appear to merit a Classification of 08028090 as opposed to 21063090.

9. Seizure of Goods:

The goods imported vide 3383103 Dated 20.07.2025, were mis-declared and mis-classified, which makes them liable to confiscation under Section 111 of the Customs Act. The goods were seized under section-110 of the Customs Act, 1962 vide Seizure Memo No. 217/2025-26 dated 27.10.2025. (RUD-6)

10. Valuation of Goods:

It is apparent from the Bill of Entry that the assessable value declared for the consignments imported by M/s. Neena Enterprise (IEC- AEXPU6482P) UNDER 3383103 Dated 20.07.2025 through their Customs Broker M/S. H P K Logistics (AWYPK8584DCH001) was Rs. 1,92,66,240/-. The value of the goods as declared was then taken on record.



i. As per DGFT's Notification – 02/2025-26 dated 02.04.2025 The Notification provides that vide Policy Condition “a” to the ITC HS code 08028090, that the goods are restricted as they merit a MIP of Rs. 351 per kg.

ii. As per the invoice of M/s. Neena Enterprise (IEC- AEXPU6482P) under 3383103 Dated 20.07.2025, the value of the goods as declared are as 4.2 USD per kg. The prevailing rate of Dollar for Customs purposes, as declared in the BE is 86.8 Rs per USD. Hence the value declared by the importer is Rs 364.56 per kg. Calculation of Duty on the consignment/ goods along with their duty rates:

**Table - 3**

S.No.	Description of Goods	Declared Value	Assessable Value	BCD Rate	IGST Rate	SWS Rate
1.	Menthol Coated Supari	1,92,66,240		100%	5%	0%

The final rates of duty Based on the above calculation, and thus total Duty to be paid are as follows:

**Table - 4**

Sr. No.	BE No & Date	Assessable Value Declared by the importer (in Rs.)	Duty Payable (in Rs.) (As per <a href="https://www.old.icegate.gov.in">https://www.old.icegate.gov.in</a> ) after availing 011/2021 Notn benefit
1	3383103 Dated 20.07.2025	Rs. 1,92,66,240/-	Rs. 2,11,92,864/-

The differential duty payable by the importer is as follows:

**Table - 5**

Sr. No.	Duty Paid by the importer	Duty Liabe	Differential Duty
1	Rs. 34,67,923/-	Rs. 2,11,92,864/-	Rs 1,77,24,941/-

11. Summons and Statements (RUD-7):

Mr. Gagan Uppal, authorized representative of the importer, M/s. Neena Enterprise (IEC- AEXPU6482P), Shop No- 5-1-767/7/7/FF First Floor Koti, Sultan Bazar, Hyderabad-500095, in response to the Summons issued vide CBIC DIN- 20251078NY00002732C presented himself before SIO, SIIB (Import) for giving evidence under Section 108 of the Customs Act, 1962, in reference of investigation against the goods imported vide B/E No. 3383103 dated 20.07.2025 by M/s. Neena Enterprise (IEC-AEXPU6482P). wherein, inter-alia, he stated that

i. On being asked about his identity and relationship with the firm, he stated that he is Gagan Uppal, residing at Janakpuri, New Delhi, and is the authorized representative of M/s Neena Enterprise, Hyderabad, which is a proprietorship concern of his mother,



Smt. Neena Uppal.

- ii. On being asked who handled the documentation and clearance of the import, He stated that the Bill of Entry was filed by Shri Vinit Kotak of HPK Logistics, their authorized customs broker, who managed the clearance process.
- iii. On being asked whether he verified the import documents before filing the Bill of Entry, He stated that he had verified the invoice, packing list, bill of lading, country of origin, fumigation, phytosanitary and supplier test certificates.
- iv. On being asked to describe the imported goods in simple language, He stated that the product is Menthol Scented Sweet Supari, which consists of processed areca nuts mixed with peppermint oil and saccharine, used as a mouth freshener.
- v. On being asked about the base material and mixing process, He stated that the base is areca nut and that menthol (in the form of peppermint oil) and saccharine are mixed during processing and cannot be separated thereafter.
- vi. On being asked to explain the cutting process, He stated that the nuts are cut in a machine with a 12 mm mesh, separating pieces above 12 mm, and most of the product is three-stage cut, But not all of them.
- vii. On being asked whether the goods are processed and who the buyers are, He stated that the goods are processed areca nuts sold to traders who pack and sell them as mouth fresheners under names like "Sweety Supari" and "Gagan Supari."
- viii. On being asked about the nature of processing, He stated that the areca nuts are homogenized by mixing evenly with peppermint oil and saccharine, forming a processed and preserved product.
- ix. On being asked whether the goods are fit for human consumption, He stated that they are meant for direct human consumption as mouth fresheners and are not industrial-grade products.
- x. On being asked whether the goods are compounded or only processed, He stated that they are processed, not compounded, and undergo cutting, roasting, and mixing with flavouring agents.
- xi. On being asked about the final nature and effect of the product, He stated that these are processed areca nuts used as mouth fresheners that can cause a stimulant effect and are directly consumable.
- xii. On being asked about his residence and firm's address, He stated that the firm operates from Koti, Hyderabad, while he resides in New Delhi and manages operations online.
- xiii. On being asked how the firm operates in Telangana while he stays in Delhi, He stated that two staff members, his brother Vaibhav Uppal and one Satya Prakash, manage the Hyderabad office.
- xiv. On being asked about the ingredients and type of areca nuts used, He stated that the base ingredient is areca nut mixed with peppermint oil and saccharine, and the product is fit for direct human consumption.
- xv. On being asked to specify the main ingredients, He stated that areca nut is the main component, while peppermint oil adds aroma and saccharine provides sweetness.
- xvi. On being asked about the proportion of ingredients, He stated that the major portion is areca nut, and the percentage of peppermint oil or saccharine cannot be exactly quantified.
- xvii. On being asked whether the product retains the form of areca nut, He stated that the product retains the same visible structure and appearance of areca nut pieces after processing.
- xviii. On being asked about the use of the product, He stated that it is used as a



chewing item or mouth freshener after meals, not as a food for nourishment.

xix. On being asked under what trade names the product is marketed, He stated that it is sold as "Gagan Supari," "Sweety Supari," or in bulk as sweet supari to dealers.

xx. On being asked how the buyers identify the product, He stated that it is known and traded in the market as sweet supari or mouth freshener.

xxi. On being asked why the product was classified under Heading 2106 and not 0802, He stated that he is aware the product may fall under Chapter 8,

xxii. On being asked whether Heading 2106 is residual, He stated that he understands now that Heading 2106 applies only to goods not classifiable elsewhere.

xxiii. On being asked how menthol and flavours are added, He stated that peppermint oil and saccharine are applied only for aroma and taste enhancement.

xxiv. On being asked what constitutes the major portion and identity of the goods, He stated that areca nut is the major component and retains its commercial identity.

xxv. On being asked about FSSAI registration, He stated that the firm holds an FSSAI import licence for nut-based mouth fresheners under category 5.2.4.1.

xxvi. On being asked whether the goods are used in cooking or food preparation, He stated that they are not used in cooking and are directly consumed as mouth fresheners.

xxvii. On being asked whether the product is a compound preparation, He stated that it is a homogenized processed product of areca nut with peppermint oil and saccharine, not a compound food preparation.

xxviii. On being asked if he wishes to add anything further, He stated that he will cooperate fully and requested the matter be viewed sympathetically.

xxix. On being Do you wish to submit anything further in this regard, He stated that the matter be viewed sympathetically, and he assured to fully co-operate with the investigation.

## 12. Roles of the entities involved-

**12.1** M/s. Neena Enterprise (IEC-AEXPU6482P) imported Menthol Scented Supari classifying the goods under 21069030 instead of CTH 08028090.

**12.2** The classification when analysed in light of the Chapter Note 3 to Chapter 8, which is re-produced as "Dried fruit or dried nuts of this Chapter may be partially rehydrated or treated for the following purposes:

(a) for additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate);

(b) to improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

**12.3** The Test reports received in response to the above-mentioned Test Memos that the sample contained is on the official email of this section on 18.09.2025 has stated "The sample received is in the form of brown coloured hard small cut pieces (shreds) of nuts having irregular size and shape with characteristics odour. Based on the tested parameters, it has the characteristics of menthol scented supari as per Regulation No. 2.3.55 of Food Safety & Standards Regulation FSSR 2011 and IS I6962:2018."

**12.4** The goods as per naked eyes are cut into pieces (not 3-stage) and crushed visibly dried areca nuts which have been mixed/coated with peppermint oil and saccharine and the same has also been accepted by the authorized representative of the importer. The authorized representative of the importer has also accepted that the goods imported are not compounded goods.

**12.5** Further the goods are having powder weightless particles and small impurities.



The Goods as per the admission of the importer are to be directly packed as Supari to be directly consumed. Hence, they have all the characteristics of dried fruit and dried nuts. Thus they are areca nuts only, processed with Peppermint Oil and Saccharine. Their end and essential use are of Supari only.

**12.6** The Hon'ble Apex Court Opined that Mere Addition Does Not Create a New Product which is inferred from as verbatim part of the Judgement. "The process of cutting betel nuts into small pieces and addition of essential/non-essential oils, menthol, sweetening agent etc. did not result in a new and distinct product."

— CCE v. Crane Betel Nut Powder Works, (2007) 4 SCC 155, para 7. Hence Neena Enterprise treated menthol coating/mixing as "preparation." The Supreme Court explicitly says menthol coating/mixing plus cutting does not mount to a new product. Therefore, menthol-coated areca nuts remain classifiable under CTH 0802 80 90.

**12.7** Further as per The WCO Explanatory Notes to 0802 it can be inferred that Nuts of this heading remain classified here even if shelled, peeled, chopped or otherwise cut, whether or not roasted or salted." This directly contradicts the Neena Enterprises and its classification. Even roasting or salting or any menthol coating or mixing— does not shift classification.

**12.8** M/s. Neena Enterprise (IEC-AEXPU6482P) has violated the very purpose and interpretation of Chapter 21 of Customs Tariff. Chapter 21 applies to "food preparations not elsewhere specified or included."

The same chapter explicitly excludes products that fall under Chapter 8 (fruits and nuts), even if dried or otherwise processed. Thus, once a product remains identifiable as areca nut, even if cut, boiled, or coated, it cannot move to Chapter 21, as Chapter 8 specifically covers such processing. The same is also implicit that the Importer in his statement under section 108 of the Customs Act does accept that the imported goods are in a finished form and are to be directly used as Areca Nut packed as Mouth Fresheners.

**12.9** Forgoing all the facts, it appears that M/s Neena Enterprises has misused the IEC No. IEC-AEXPU6482P for mis-classification of Areca Nuts.

**12.10** Further, the company has violated the DGFT Notification No. 02 of 2025 wherein the ITC(HS) Codes of 08028090 now covers all forms of processed areca nuts.

All these facts appear to suggest that the importer may have been either knowingly or mistakenly been a part of the import of miss-classified Areca Nuts as Menthol Coated Supari.

Further the classification under CTH 2106 9030 is nothing but a guise to avail false country of Origin benefit under the Customs Act 1962 and Notification No. 46/2011 of ASEAN Country of Origin Benefit, date 1st June 2011.

**12.11** Mr. Gagan Uppal, Authorized representative of M/s Neena Enterprises by his own admissions through their statement under Section 108 of the Customs Act have categorically informed that these are finished products only however not compounded goods, with main ingredient as Areca nuts, which in turn will be packed into small packets by the brands and directly sold as mouth fresheners. When asked "If these are to be used does that not mean they are just finally areca nuts mixed with Peppermint Oil and Saccharine?" They replied as follows These are finally finished Areca Nuts which will be used as mouth freshener which will produce sweet and parasympathomimetic stimulant alkaloid. It can bring a sense of enhanced alertness and energy, euphoria and relaxation. It will be directly used as a Mouth Freshener. This directly co-relates with the fact that are mere areca nuts mixed with peppermint oil and saccharine and not a compound under Chapter 2106.

**12.12** Mr. Gagan Uppal, Authorized representative of M/s Neena Enterprises by his own



admission through their statement have categorically agreed that not all of their items are 3-stage cut, as majority of them are 3 stages cut, but not all of them. Further they are not compound products and the product will be used as it is in the form of Mouth Freshener. They are also homogenized food product, mixed with Peppermint Oil and Saccharine to be directly used as edible Supari.

### 13. RELEVANT PROVISIONS OF THE LAW:

Relevant provisions of law relating to the import of goods in general, the Policy and Rules relating to the import of firecrackers, the liability of the goods to confiscation and the liability of the persons concerned to penalty for improper/illegal imports, under the provisions of the Customs Act, 1962 and other laws for the time being in force are summarized as under:

- (i) Section 2(26) of the Customs Act, 1962 defines "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;
- (ii) Section 2 (3A) —beneficial owner means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;
- (iii) Section 2(33) of the Customs Act, 1962 defines "prohibited goods" as any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;
- (iv) Section 2(39) of the Customs Act, 1962 defines "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;
- (v) Section 46(1) of the Customs Act, 1962, The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed] [Substituted 'in the prescribed form' by Finance Act, 2018 (Act No. 13 of 2018), dated 29.3.2018.]: Provided that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.
- (vi) Section 17(1) of the Customs Act, 1962, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry. Under this mode of self-assessment, the bill of entry was self-assessed by importer, with regard to correctness of classification, value, rate of duty, exemption notification or any other relevant particular having bearing on correct assessment of duty on import.  
As per the provisions of Section 46(4) of the Customs Act, 1962, the importer while presenting a Bill of Entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, present to the proper officer the invoice, if any, relating to the imported goods.
- (vii) Section 110: Seizure of goods, documents and things. –
  - (1) If the proper officer has reason to believe that any goods are liable to confiscation



under this Act, he may seize such goods:

Provided that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer, or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

(2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified:

**13.1** The relevant provisions for confiscation of improperly imported goods in the present case are as below: -

(i) Section 111(d): provides for confiscation of any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force.

(ii) Section 111 (l): any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(iii) Section 111(m): any goods which do not correspond in respect of value or in any other particular with the entry made under this Act.

(iv) Section 111(e): "Any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force".

**13.2** Penal provisions in the present case are discussed below:

(i) Section 112(a) provides inter-alia for penalty on 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 111, or abets the doing or omission of such an act.

(ii) Section 112(b) provides inter-alia for penalty on any person who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reasons to believe are liable to confiscation under Section 111.

(iii) Section 112(b)(iv) provides for penalty on any person in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(iv) Section 114A: "Where the duty has not been levied or has been short-levied or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded, by reason of:

(a) collusion or (b) willful misstatement or (c) suppression of facts by any person who is liable to pay duty or interest, such person shall also be liable to pay a penalty equal to the duty or interest so not levied, short-levied, not charged, short-paid or erroneously refunded

(v) Section 114AA. Penalty for use of false and incorrect material - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any



declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

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

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

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

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

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

13.4 Foreign Trade (Development and Regulation) Act, 1992 -

(i) Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 provides inter-alia, for formulation of the export and import policy by the Central Government from time to time.

(ii) Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992 states 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.

13.5 Foreign Trade (Regulation) Rules, 1993 -

(i) Rule 11 of the Foreign Trade (Regulation) Rules, 1993 stipulates inter-alia that on the importation into any custom port of any goods, whether liable to duty or not, the owner of such goods shall in the bill of entry or any other documents prescribed under the Customs Act, 1962 state the value, quality and description of such goods to the best of his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such bill of entry or any other document.

(ii) Rule 14 (2) of the Foreign Trade (Regulation) Rules, 1993 stipulates inter-alia that No person shall employ any corrupt or fraudulent practice for the purposes of importing or exporting any goods.

13.6 DGFT's Notification - 02/2025-26 dated 02.04.2025:

The Notification provides that vide Policy Condition "c" to the ITC HS code 08028090, "that ITC HS 08028090 covers all kinds of processed Areca Nuts including Roasted Area Nuts".

#### 14.FINDINGS OF THE INVESTIGATION:

**a.** The investigation pertains to the import of container No. DFSU7485925(40 FT) and OOCU8650488(40 FT) were declared as "Menthol Scented Supari" but under the CTH 21069030. The consignment was imported in the name of M/s. Neena Enterprise (IEC-AEXPU6482P covered under Bill of Entry 3383103 Dated 20.07.2025, IGM NO. 1144500/ IGM Date 03.07.2025 (Line No.947, Subline No. 0) stuffed in Container No DFSU7485925(40 FT) and OOCU8650488(40 FT) filed through Customs Broker Firm M/S. H P K Logistics (AWYPK8584DCH001). Pin Pointed investigation revealed that the goods were imported under wrong CTH to avail country of origin benefit to avoid duty liability.

**b.** The goods imported by M/s. Neena Enterprise (IEC-AEXPU6482P covered under Bill of Entry 3383103 Dated 20.07.2025, IGM NO. 1144500/ IGM Date 03.07.2025 (Line No.947, Subline No. 0) stuffed in Container No DFSU7485925(40 FT) and



OOCU8650488(40 FT) filed through Customs Broker Firm M/S. H P K Logistics (AWYPK8584DCH001), is classifying the goods under CTH 21069030 simply to claim the Benefit of Country of Origin from Cambodia. The CTH now as prescribed as 08028090 does not merit any country-of-origin benefit. Hence the classification of 21069030 was only merely to avail Country of Origin Benefit from Cambodia. The Certificate KHIN2 507016436 provided by the importer stands rejected and he is liable for full duty for the same.

**c.** The goods imported by M/s. Neena Enterprise (IEC-AEXPU6482P covered under Bill of Entry 3383103 Dated 20.07.2025, IGM NO. 1144500/ IGM Date 03.07.2025 (Line No.947, Subline No. 0) stuffed in Container No DFSU7485925(40 FT) and OOCU8650488(40 FT) filed through Customs Broker Firm M/S. H P K Logistics (AWYPK8584DCH001), has imported Shredded Areca Nuts with irregular shape and size. These Areca nuts are not compounded foods and neither have 3 stages cutting, they appear to be just shredded nuts doused in menthol and saccharine for the purpose of mis-classifying under CTH 21069030.

**d.** The goods imported by M/s Neena Enterprises (IEC-AEXPU6482P) covered under Bill of Entry 3383103 Dated 20.07.2025 has wrongly classified it under Chapter 20169030. The Supplementary Notes describe preparations like supari as "preparations containing betel nuts"- this means they are a form of compounded products. The mere mixing/coating of menthol does not result in a compounded product. Hence the right classification of the goods is 08028090. The importer by his own statement under Section 108 has categorically accepted that his goods are not Compounded Products.

**e.** The Importer has also violated the entire classification and purpose of Chapter 21 of Customs Tariff. Chapter 21 applies to "food preparations not elsewhere specified or included."

This explicitly excludes products that fall under Chapter 8 (fruits and nuts), even if dried or otherwise processed. Thus, once a product remains identifiable as areca nut, even if cut, boiled, or coated or mixed with scent, it cannot move to Chapter 21, as Chapter 8 specifically covers such processing.

**f.** Investigation also shed light on the packing of the products, on the product it is written "Not for direct sale to consumers- For industrial use only", Hence from this it appears that the goods are actually processed Areca nuts mixed with peppermint oil and saccharine. The importer also in his statement under Section 108 confirmed that they will be directly packed into Sweet Supari. Thus, it appears that claiming the CTH of 21063090 is legally untenable as it is only for food preparation and not industrial products.

**g.** As per Chapter Classification

0802 OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLLED OR PEELED

0802 80 - Areca nuts:

0802 80 10 --- Whole kg.

0802 80 20 --- Split kg.

0802 80 30 --- Ground

0802 80 90 --- Other

Hence it appears that the processed areca nuts merit classification under 08028090.

**h.** The importer has declared through his statement taken under Section 108 of the Customs Act, that these Areca Nuts are a form of processed Areca nuts and not a compounded product. Hence from the above facts of this paragraph, Areca nuts is rightly Classifiable under CTH 08028090 and not CTH 21069030. This mis- classification has been sought only to avail COO benefit and nothing else. In addition, it is evident that the



importer is well aware about the composition and nature of the goods and has knowingly classified the goods under CTH 21069030 instead of 08028090.

The legal provisions as mentioned hereinafter are applicable to the present case under the Customs Act, 1962 –

**a.** M/s. Neena Enterprise (IEC-AEXPU6482P) imported the goods covered under Bill of Entry No. 3383103 Dated 20.07.2025 through their Customs Broker M/S. H P K Logistics (AWYPK8584DCH001) are responsible to provide accurate and complete information in 3383103 Dated 20.07.2025, which they failed to do, therefore importer violation of Section 46 (4) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rule 11 of Foreign Trade (Regulation) Rules, 1993. By the above acts of omission & commission on the part of the importer, they rendered the goods valued at Rs. 1,92,66,240/- is liable for confiscation under Section 111(m) of the Customs Act, 1962, in as much as they in collusion with their foreign based suppliers have deliberately mis- classified the goods. The said goods are physically available for confiscation. Consequently, M/s. Neena Enterprise (IEC- AEXPU6482P), appear to have rendered themselves liable to penal action the Customs Act, 1962 in relation to the said impugned goods.

**b.** M/s. Neena Enterprise (IEC-AEXPU6482P) UNDER 3383103 Dated 20.07.2025 through their Customs Broker M/S. H P K Logistics AWYPK8584DCH001), in terms of Section 17(1) of the Customs Act, 1962 failed to self-assess the correct duty applicable on the imported goods in as much as they have deliberately mis- declared the classification of the said goods in as much as they in collusion with their foreign based suppliers as have deliberately brought mis-classified goods. Thus, made themselves liable for penal action under the 112A or 114AA of the Customs Act, 1962;

**15.** Now, therefore, M/s. Neena Enterprise (IEC-AEXPU6482P) is hereby called upon to Show Cause to The Joint Commissioner of Customs, NS-I, 7th Floor, Jawaharlal Nehru Custom House, Nhava Sheva –I, Taluk – Uran, District Raigad, Maharashtra – 400 707, as to why: -

- (i) The classification of imported goods under CTI 21069030 declared by the importer M/s. Neena Enterprise (IEC-AEXPU6482P) at the time of import in respect of the bill of entry 3383103 dated 20.07.2025, should not be rejected and the said goods should not be re-classified under CTI 08028090 and the Customs duty on the subject goods should not be levied at applicable rates corresponding to the tariff item 08028090;
- (ii) The differential Customs duty amounting to Rs 1,77,24,941/- (Rupees One Crore Seventy Seven Lakh Twenty Four Thousand Nine Hundred Forty One only) on impugned goods, should not be demanded and recovered from the importer along with the applicable interest under the Customs Act, 1962;
- (iii) The subject goods valued at Rs. 1,92,66,240/- covered under Bill of Entry 3383103 Dated 20.07.2025 should not be confiscated under section 111(m) of the Customs Act, 1962.
- (iv) The penalty under Section 112(a) and/or 114AA of the Customs Act, 1962 should not be imposed on the importer.

**16.** The Importer, M/s. Neena Enterprise (IEC-AEXPU6482P) should file their written explanation/reply to the competent authority i.e. the Joint Commissioner of Customs, NS-I, JNCH within 30 days of receipt of the Show Cause Notice and they should also indicate if they wish to be heard in person. If the importer fails to submit their written submission



or if they fail to attend the personal hearing on the fixed date the case will be decided ex-parte on the basis of the evidence on record, without any further reference to the importer.

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

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

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

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

Digitally signed by  
Jay Girijappa Waghmare  
Date: 10-12-2025  
15:15:08

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

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

To,

1. M/s. Neena Enterprise (IEC-AEXPU6482P),  
Shop No. 5-1-767/7/FF First Floor,  
Koti, Sultan Bazar, Hyderabad-500095

Copy to: -

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



## ANNEXURE-A

## LIST OF RELIED UPON DOCUMENTS (RUDs)

Sr. No.	Short Description
RUD-1	Bill Of Entry 3383103 Dated 20.07.2025
RUD-2	Panchanama dated 26.07.2025
RUD-3	Incident Report
RUD-4	Test Memo No 1384 and 1385 dated 29.08.2025
RUD-5	CRCL Test Reports
RUD-6	Seizure Memo No. 217/2025-26 dated 27.10.2025
RUD-7	Statement of Mr. Gagan Uppal, authorized representative of the importer, M/s. Neena Enterprise (IEC-AEXPU6482P)



OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I						
JAWAHARLAL NEHRU CUSTOM HOUSE, TAL. URBAN,						
NHAVA SHEVA, DIST. RAIGAD, NAVI MUMBAI-400707, MAHARASHTRA						
SPEED POST GR-I & II, NS-I, JNCH						
Date: 12.12.2025						
Sr. No.	Barcode	File No.	City	Pin Code	Name	To Address
1	EM726637845IN	CUS/AFR/434/2025-Gr. I&IIA	Gujarat	382213	M/s. Transformers and Rectifiers (India) Ltd.	Survey No. 427/3-4&431P/1,2, Sarkhej Bavlvi Highway, Village Moraya, T. Koth, Sultan Bazar, Hyderabad
2	EM726637831IN	CUS/AFR/SCN/1771/2025-Gr. I&IIA No. 1571/2025-26/JC/Gr. I&IIA, NS-I/CAC/JNCH	Hyderabad	500095	M/s. Neena Enterprise	Deputy Commissioner of Customs, Gr-I &IIA, JNCH, Nhava Sheva
3	EM726637814IN	S/26-Misc-128/2023-24/Gr. I&IIA S/10-Adj-115/2025-26/Gr. I&IIA	Madhya Pradesh	480106	M/s. Offshore Petrolubex P. Ltd. (through Director Shri Baljinder Singh Indrajit Singh Nayyar)	Deputy Commissioner of Customs, Gr-I &IIA, JNCH, Nhava Sheva
4	EM726637828IN	S/25-Misc-128/2023-24/Gr. I&IIA S/10-Adj-115/2025-26/Gr. I&IIA	Nagpur	440006	The Deputy Director, DRI	Deputy Commissioner of Customs, Gr-I &IIA, JNCH, Nhava Sheva
					Directorate of Revenue Intelligence, Nagpur Regional Unit, 6th Floor, 'B' Wing, COO Complex, Semling Hills, Nagpur	Deputy Commissioner of Customs, Gr-I &IIA, JNCH, Nhava Sheva





**Show Cause Notice under Section 124 of the Customs Act, 1962 in respect of goods imported by M/s. Neena Enterprise (IEC- AEXPU6482P) vide Bill of Entry No. 3383103 Dated 20.07.2025 through their Customs Broker M/S. H P K Logistics (AWYPK8584DCH001)-reg**

**GROUP ONE** < group-1jnch@gov.in >

Thu, 11 Dec 2025 6:59:23 PM +0530

To "neenaenterprises2022"<neenaenterprises2022@gmail.com>

---

Gentleman

Please see attachment regarding above mentioned subject of M/s Neena Enterprises.

Regards  
Group 1/1A, JNCH



## 2 Attachment(s)

SCN MS. Neena Enterprises.pdf

1.5 MB

SCN Neena enterprises RUDs....

14.5 MB





## INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INNSA1	3383103	20/07/2025	H
IEC/Br	GSTIN/TYPE	CB CODE	TYPE
AEXPU6482P/O	36AEXPU6482P1Z0/G	AWYPK8584DCH001	INV
Nos	PKG	ITEM	CONT
1	804	G.WT (KGS)	53064



BE0230720251932

## PART - I - BILL OF ENTRY SUMMARY

A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12.PROV/ FINAL
	FIRST COPY	Sea	T	N	N	N	N	Y	N	N	Y	F
	13.COUNTRY OF ORIGIN CAMBODIA						14.COUNTRY OF CONSIGNMENT CAMBODIA		15.PORT OF LOADING Sihanoukville (Kombo)			
	16.PORT OF SHIPMENT Sihanoukville (Kombo)											
B. DECLARANT	1.IMPORTER NAME & ADDRESS NEENA ENTERPRISES Shop No.-5-1-767/7/FF FIRST FLOOR KOTI, SULTAN BAZAR Hyderabad 500095						2.CB NAME H P K LOGISTICS					
	3.AEO						4.UCR					
C. DUTY SUMMARY	AD CODE	6910005	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL	
	0	0	0	0	0	0	0	0	3467923	0	19266240	
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT		
						3467923				3467923		
D. MANIFEST DETAILS	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW	
	1144500	03/07/2025	15/07/2025	0		OOLU2761862 930	29/06/2025			804	53064	
E. BOND DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	F. PAYMENT DETAILS						
						1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)			
G. WH	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE		I. INVOICE DETAILS - SUMMARY #						
						1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR			
						1	20250616	219492	USD			
H. PROCESSING DETAILS	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE		J. CONTAINER DETAILS *						
	Submission	20-JUL-25	18:02	INR=INR		1.SNO						
	Assessment			1 USD=86.8INR		2.LCL/ FCL						
	Examination					3.TRUCK						
	OOC					4.SEAL						
						5.CONTAINER NUMBER						
						1						
						2						
						NA						
						DFSU7485925						
						OOCU8650488						
						OOC NO.						
						OOC DATE						
						26/07/2025						
						Deviendra Puri						
						Signature Not Verified						
						Digitally signed by DS CENTRAL BOARD						
						OF INDIRECT TAXES AND CUSTOMS 10						
						Date: 2025.07.23 19:04 IST						
						Reason: CUSTOMS						
						Location: INDIA						
GLOSSARY												
A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - High Sea Sale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - Warehouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices; J : * Refer Part IV for full list of Containers; AP - Authorized Person												



CamScanner

Page 1 OF 6

Verify using ICETRAK Mobile App (Google Play Store) for authentication &amp; latest version details from ICEGATE Enquiry

Scanned with OKEN Scanner



BILL OF ENTRY FOR HOME CONSUMPTION      PKG      804      G.WT (KGS)

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

ITEM DETAILS	ASSES		
P1 Navin P. Bhambhani 26/07/25	CB Fawand 26/07/25	P2	

ASSESS

P1 Navin P. Bhambhani  
26/07/25

CB Edward  
26/11/23

72 Adm Gm  
261/28

## GLOSSARY

**GLOSSARY**

A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage; CoC - Cost of Container CoP - Co of Packing; HND CHG - Handling Charges; G&S - Goods and Service Input cost; DOC CH - Document Charges; CoO - Country of Origin Certificate; R&L F - Royalty and Licence Fees; LD/ULD - Loading Unloading Charges; WS - Warranty Services; OTC - Other Charges; CTH - Customs Tariff Head; UQC - Unit Quantity Code

CS CamScanner





## INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
NNSA1	3383103	20/07/2025	H
EC/Br	FIRST COPY		
GSTIN/TYPE	36AEXP06482P1Z0/G		
CB CODE	AWYPK8584DCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	804	G.WT (KGS)	53064



BE0230720251932

## PART - III - DUTIES

PORT : JNOR, 10.00.00

BILL OF ENTRY FOR HOME CONSUMPTION

PKG

PART - III - DUTIES

A. ITEM DETAILS	1. INVSNO 1	2. ITEMSN 1	3. CTH 21069030	4. CETH NOEXCISE	5. ITEM DESCRIPTION BETEL NUT PRODUCT KNOWN AS SUPARI (MENTHOL SCENTED SWEET SUPARI) (MOUTH FRESHENER)										6. FS	7. PQ	8. DC	9. WC	10. AQ
					11. UPI 4.2	12. COO KH	13. C. QTY 52260	14. C. UQC KGS	15. S. QTY 52260	16. S. UQC KGS	17. SCH	18. STND/PR S	19. RSP N	20. REIMP N	21. PROV	22. END USE FSH100	Y	N	N
B. ITEM DUTY	23. PRODN N	24. CNTRL N	25. QUALFR Y	26. CONTNT N	27. STMNT Y	28. SUP DOCS Y	29. ASSESS VALUE 19266239 54		30. TOTAL DUTY 3467923 1										
	DUTY	1. BCD	2. CVD 05	3. SWS	4. SAD	5. IGST 001/2017	6. G. CESS 001/2017	7. ADD	8. CVD	9. SG	10. T. VALUE								
	Notn No.					III23	56		0										
	Notn SNo.				10		18	0	0	0									
C. OTHER DUTIES	Rate	150		0		3467923 1	0	0	0										
	Amount	0				0													
	Duty Fg																		
	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC 011/2021	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR								
C. OTHER DUTIES - A	Notn No.					17			0										
	Notn SNo.					0			0										
	Rate					0													
	Amount					28899359 31													
	Duty Fg																		
	DUTY	1. OTHCUS	2. OTHCVD	3. PETR CUS	4. INFRA CES	5. CUS CVD													
	Notn No.																		
	Notn SNo.																		
	Rate																		
	Amount																		
	Duty Fg																		

P1

Navin P. Bhambhani  
26/07/25

CB

Fawank  
26/07/25

P2  
Arun Girm  
26/07/25

## GLOSSARY

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

Page 3 of 6

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

Scanned with OKEN Scanner  
Scanned with OKEN Scanner





## INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INNSA1	3383103	20/07/2025	H
IEC/Br	AE XPU6482P/O	FIRST COPY	
GSTIN/TYPE	36AEXPU6482P1Z0/G		
CB CODE	AWYYPK8584DCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	804	G.WT (KGS)	53064

REF:10770251932

## PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS		8. LOAD DATE		9. P/F	
1. INVSNO	2. ITMSNO	3. REF NO	4. REF DT	5. PRT CD	6. LAB
B. PREVIOUS BES		7. CURRENCY CODE			
1. INVSNO	2. ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6. UNIT PRICE
C. RE-IMPORT AFTER EXPORT					
1. INVSNO	2. ITMSNO	3. NOTN NO	4. SLNO	5. FRT	6. INS
D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS		7. ADDRESS			
1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE CY	6. TRANS CY
E. ACCESSORY STATUS					
3. ACCESSORY ITEM DETAILS					
1. INVSNO	2. ITMSNO				
F. LICENCE DETAILS					
1. INVSNO	2. ITMSNO	3. LIC SLNO	4. LIC NO	5. LIC DATE	6. CODE
G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS		7. CVD RATE		8. BCD AMT FG	
1. INVSNO	2. ITMSNO	3. EXMP RE	4. SCHEME NOTN	5. SCH NSNO	6. BCD RATE
H. CERTIFICATE DETAILS					
1. CERTIFICATE NUMBER		2. DATE		3. TYPE	
J. SINGLE WINDOW DECLARATION					
1. INVSNO	2. ITMSNO	3. INFO TYP	4. QUALIFIER	5. INFO CD	6. INFO TEXT
1	1	CHR	SQC	STCNR	
1	1	CHR	STC	NPF	
1	1	CTG	FSP	Y	
1	1	ORC	DC	COOG	NA
1	1	ORC	CONWO	N	
1	1	ORC	ACM	Y	
1	1	ORC	RIS	KH	
1	1	ORC	COO		
K. SINGLE WINDOW DECLARATION - CONSTITUENTS					
1. INVSNO		2. ITMSNO		3. C SNO	
L. SINGLE WINDOW DECLARATION - CONTROL					
1. INVSNO		2. ITMSNO		3. CONTROL TYPE	
M. SUPPORTING DOCUMENTS					
1. INVSNO	2. ITMSNO	3. TYPE	4. ICEGATE ID	5. IRN	6. DOC CODE
0	0	70500	HPKL2067	2025071200037342	CAMBODIA
0	0	27100	HPKL2067	2025071200037346	CAMBODIA
0	0	358CS	INNSA1RSDT01	C202507160001313	
0	0	358CS	INNSA1RSDT01	C202507160001314	
1	0	38000	HPKL2067	2025071200037344	CAMBODIA
1	1	86101	HPKL2067	2025071200037343	CAMBODIA
1	1	0110F	HPKL2067	2025071200037345	CAMBODIA
1	1	91100	HPKL2067	2025071200061855	CAMBODIA
N. CONTAINER DETAILS					
1. CONTAINER NUMBER		2. TRUCK NUMBER		3. SEAL NUMBER	
DFSU7485925				NA	
OOCU8650488				NA	
O. INVOICE DETAILS					
1. SNO		2. INVOICE NO		3. INVOICE AMOUNT	
1		20250616		219492	
4. FCL/LCL					
F					
4. CUR					
USD					

## GLOSSARY

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

Page 4 of 6

Verify using ICETRAK Mobile App (Google Play Store) for authentication &amp; latest version details from ICEGATE Enquiry



 <b>INDIAN CUSTOMS</b> PORT : JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707	Port Code	BE No	BE Date	BE Type	 BE0230720251932
	INNSA1	3383103	20/07/2025	H	
	IEC/Br	AEXP06482P/O FIRST COPY			
	GSTIN/TYPE	36AEXP06482P1Z0/G			
	CB CODE	AWYPK8584DCH001			
	TYPE	INV	ITEM	CONT	
Nos	1	1	2		
PKG	804	G.WT (KGS)	53064		

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

### PART - V - OTHER COMPLIANCES

#### A. EXAMINATION ORDER RMS

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

#### A1. EXAMINATION ORDER

#### B. EXAMINATION INSTRUCTIONS

#### B1. PGA EXAMINATION INSTRUCTIONS

Agency Status

Inv No Item No

1 1 FS NOC Needed

#### C. COMPULSORY COMPLIANCE

#### D. AC REMARKS

#### E. EXAMINATION REPORT

#### F. SUPERINTENDENT COMMENTS

OOC Date

OOC No

COMPLIANCES

A

Navin P. Bhushni  
26/07/25

CB Fawand  
26/7/25

P2 Adm Gm  
26/7/25

Page 5 Of 6

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

Scanned with OKEN Scanner

Scanned with OKEN Scanner











MANO AGRO CO., LTD

MANO AGRO CO., LTD  
ភូមិ១១ សង្កាត់១១ ព្រះសីហនុ កម្ពុជា  
BREAK SIHANOUK.

MANO AGRO CO., LTD.  
ភូមិ១ សង្កាត់១ ព្រះសីហនុ កម្ពុជា  
PHUM 1, SANGKAT 1, PRAK SIHANOUK, CAMBODIA  
ទូរស័ព្ទ (YATTIN): 001-100194826

លេខអត្តសញ្ញាណកម្ម អតិថិជន (VATTIN): L001-100194826

Tel: (855) 17745453

## PACKING LIST

PACKING LIST 20250616

DATE 2025 JUNE 16

SAIL ON BOARD 2025 JUNE 27

SHIPPING TERMS CNF

PAYMENT TERMS DA

PAYMENT TERMS DA  
 PORT OF LOADING SIHANOUKVILLE PORT, CAMBODIA  
 ORIGIN NHAVA SHEVA, INDIA

PORT OF LOADING SIHANOUKVILLE  
PORT OF DESTINATION NHAVA SHEVA, INDIA

**shipper:**

Shipper:  
MANO AGRO CO., LTD  
SINGAPORE

PHUM 1, SANGKAT 1,  
PREAH SIHANOUK, CAMBODIA

Consignee:

Consignee:  
NEENA ENTERPRISES

NEENA ENTERPRISES  
SHOP NO.- 5-1-767/7/FF, FIRST FLOOR,  
KOTI, SULTAN BAZAR, Hyderabad, Telangana-500095. INDIA

Other Than Consignee:

MAHAAN FOODSTUFF LLC  
HANA & MARYAM OBAID AL-HELO BUILDING, PLOT NO: 38  
PO BOX NO.385084.

MAHAAN FOODSTUFFS LTD.  
OFFICE NO.203- HANA & MARYAM OBAID AL-HELO BUILDING,  
(OPP AL GHURAIR MASJID) DEIRA, DUBAI U.A.E. P.O.BOX NO.385084.  
fahad@maffl.com

EMAIL: mahaanfoodstuffllc@gmail.com

QTY (BAGS)	DESCRIPTION	N.W (KGS)	G.W (KGS)	CBM
	BETEL NUT PRODUCT KNOWN AS SUPARI (MENTHOL SCENTED SWEET SUPARI) (MOUTH FRESHENER) HSCode: 21069030			
402		65.00	66.00	45.00
		26,130.00	26,532.00	
		65.00	66.00	45.00
402		26,130.00	26,532.00	
	TOTAL	52,260.00	53,064.00	90.00
804				

**MANO AGRO CO LTD**

MANO AGRO CO LTD

\* Bank Information for remittance of payment

Bank Name CIMB Bank

Bank Name CIMB Bank  
Bank address CIMB Bank PLC Phnom Penh, Cambodia

Bank address CIMB Bank PLC Fintona  
Name MANO AGRO CO LTD

Account Name MANO AOKY  
Account No. 1010129000000250

Account No 10101290000  
SWIFT CODE CIBBKJHP

$P_1$

P1  
Navin P. Bhambhani  
26/02/25

CB Fawad  
26/8/25

26

P<sub>2</sub> i  
Aoun Gm  
26/7/25 Sc

Scanned with OKEN Scanner



Original

<b>1. Goods consigned from (Exporters' Business Name, Address, Country)</b> MANO AGRO CO., LTD PHUM 1, SANGKAT 1, PREAK SIHANOUK, PREAK SIHANOUK, CAMBODIA TEL: +855 (0) 17745453		<b>Reference No.</b> KHIN2507016436  DFTPI-LDC Scheme  (Combined declaration and certificate)  Issued in CAMBODIA  (Country)  (See notes overleaf)	
<b>2. Goods consigned to (Consignee's Name, Address, Country)</b> NEENA ENTERPRISES SHOP NO. - 5-1-767/7/FF, FIRST FLOOR, KOTI, SULTAN BAZAR, HYDERABAD, TELANGANA-500095, INDIA		<b>4. For Official Use</b>  <b>LIM VICHETH</b> Deputy Director General ACTIVELY	
<b>3. Means of transport and route (as far as known)</b> BY SEA FROM SIHANOUKVILLE PORT, KINGDOM OF CAMBODIA, TO NHAVA SHEVA, INDIA  SHIPPING DATE: 27-JUN-2025			
<b>5. HS Code</b>	<b>6. Marks and numbers of packages</b>	<b>7. Number and kind of packages: description of goods</b>	<b>8. Origin criterion (see Notes overleaf)</b>
21069030	AS PER INVOICE	TOTAL: 804 BAGS  BETEL NUT PRODUCT KNOWN AS SUPARI (MENTHOL SCENTED SWEET SUPARI) (MOUTH FRESHENER) HSCODE: 21069030 N.W : 52,260.00 KGS ON BEHALF OF: MAHAAN FOODSTUFF LLC OFFICE NO.203- HANA & MARYAM OBAID AL-HELO BUILDING, PLOT NO: 38 (OPP AL GHURAIR MASJID) DEIRA, DUBAI U.A.E. P.O.BOX NO.385084.  TOTAL G.W (KG): FIFTY THREE THOUSAND SIXTY FOUR ONLY	"A"  53,064.00
			<b>9. Gross weight or other quantity</b> KG 53,064
			<b>10. Number and date of invoice</b> 20250616 16-JUN-2025
<b>11. Declaration by the Exporter</b> The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in KINGDOM OF CAMBODIA (Country) and that they comply with the origin requirements specified for those goods in DFTPI-LDC Scheme.  PHNOM PENH Place and date, signature of authorised signatory SAM SOEUN 07-JUL-2025		<b>12. Certificate:</b> It is hereby certified, on the basis of control carried out that the declaration by the exporter is correct. MINISTER OF COMMERCE <b>LIM VICHETH</b> Deputy Director General PHNOM PENH Place and date, signature and stamp of certifying authority 08-JUL-2025	



**PANCHANAMA DATED 26.07.2025 DRAWN AT THE PREMISES OF M/S. UNITED LINER AGENCIES OF INDIA PVT. LTD, CFS, (J. M. BAXI PORTS AND LOGISTICS PRIVATE LIMITED), SECTOR 8, DRONAGIRI, OPPOSITE BHENDKHAL VILLAGE, TALUKA URAN, DISTRICT RAIGAD, NAVI MUMBAI-400707 IN RESPECT OF EXAMINATION OF THE GOODS IMPORTED BY M/S. NEENA ENTERPRISE (IEC-AEXPU6482P) VIDE BILL OF ENTRY 3383103 DATED 20.07.2025 FILED BY CUSTOMS BROKER M/S. H P K LOGISTICS (AWYPK8584DCH001).**

Particulars	Pancha 1	Pancha 2
Name	Shri. Navin Praj Bhanushali	Shri. Arun Shivsagar Giri
Age	45 years	43 years
Aadhar card No.	235818958420	553286464918
Mobile No.	8879068914	9833809761
Occupation	Private Service	Private Service
Address	S/O: Peraj Bhanushali, 18-106, Fam CHS Ltd Plot No 19-19 A, Sector 11, Navi Mumbai, PO Kopar Khairne, Dist: Thane, Maharashtra-400709	S/o. Shivsagar Giri, Ghar No 627, Sonari Jaskhar Marg, Near Ganpati Mandir, Post Office Jaskhar, Jaskhar, Jaskhar, Raigarh, Maharashtra 400707

We, the above mentioned panchas, on being called upon by two persons, who introduced themselves as Shri Devendra Nagesh Pailwan, IO/SIIB(I) and Shri. Manoj Kumar Meena, Senior Intelligence Officer, JNCH by showing us their respective departmental identity cards, presented ourselves at the gate of M/S. United Liner Agencies of India Pvt. Ltd on 26.07.2025 at around 12:30 PM (hereafter referred to as "the said Customs Officer"). Further, the said Customs officer introduced us to Mr. Ramchandra Sawant, an Authorized Representative of M/s. Neena Enterprise (IEC-AEXPU6482P).

Thereafter, the said customs officer informed us that, as directed by the competent authority, the officers intend to examine the goods stuffed in containers bearing No. DFSU7485925 (40 FT) OOCU8650488 (40 FT) covered under. Bill Of Entry 3383103 Dated 20.07.2025 imported by M/s. Neena Enterprise (IEC-AEXPU6482P) which was put on hold by SIIB(I) vide Hold No. 242/2025-26 SIIB (I) dated 21.07.2025. Thereafter, the said Customs Officer 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 the subject Bill of Entry along with copies of Bill of Lading, Invoice, Packing List, COO copy, PSSAI License, Authorisation letter on the name of Mr. Ramchandra Sawant, an Authorized Representative of the importer for the examination proceedings. We, the panchas have put our dated signature on the copies of aforementioned documents as token of having seen and perused the same.

Thereafter, we along with the said Customs Officer and Authorised Representative walked to trace the said containers. After locating all the abovementioned containers, it was seen that the seals on the container did not match as per the seal numbers mentioned in Bill of Lading No OOLU2761862930 on each of the container as mentioned in table-below, Incident Report to that effect was submitted by the CFS Staff and was shown to us the panchas, and we have put our dated signatures as a token of having seen it. The container was then taken to the weighbridge of said CFS for weighment with the help of a Kalmar. The weighment was done in the presence of us, the said Customs Officers and the Customs Broker of the CB. We have put our dated signatures on the weighment slip of the

*P. Navin Praj Bhanushali*  
26/07/25  
*28 Sawant*  
*26/07/25*  
*Arun Giri*  
26/7/25



container as a token of having seen and witnessed the same. The details of the Seal no. found and weighment slip are mentioned below:

**Table - I: Weighment Details as per weighment slip**

Sr. No.	Container No.(All 40FT)	Seal No as per BL	Seal No as per Incident No which was actually present on the container	Gross weight of the Container (in kgs.)	Container Tare Weight (in Kgs.)	Gross Weight of the cargo (in kgs.)
1	DFSU7485925	OOLJVC6382	OOLJVC182	30070	3800	26270
2	OOCU8650488	OOLJVC6383	OOLJVC6183	30030	3800	26230

Further, both the containers mentioned above were then moved to the Export Shed area allotted by M/S. United Liner Agencies of India Pvt. Ltd for examination. The seal numbers of the said container did not match with the seal numbers mentioned on the bill of lading. Accordingly an incident report letter addressed to DC, SIIB (I) was submitted by the CFS staff regarding mismatch in the seal numbers.

Thereafter, In the presence of us the panchas, Customs Broker and the Authorised Representative the seals of both containers were cut one by one by the labourers of the CFS on the instruction of the said Customs officer.

The containers bearing no DFSU7485925, OOCU8650488 were opened in our presence, witnessed by the Customs Officers, Authorised Representative. On opening the containers, prima facie, it appeared that the containers were stuffed with Large Jute Bags. The Customs officers then instructed the labourers provided by the said CFS to de-stuff the goods stuffed in both the containers and place them inside the shed area. Following the instructions, all the Large Jute Bags were de-stuffed by the labourers provided by the said CFS in an empty area in the examination shed provided by the said CFS.

After de-stuffing of the subject containers, the said Customs officers started the systematic examination of the goods. During the examination, the said customs officers counted the total no of Large Jute Bags which was found to be 402 in each of the containers (804 Large Jute Bags in total). Further, the said customs officers randomly weighed the Large Jute Bags and their avg weight was found out to be approx 65 Kg. Declared weight was 66 Kg as per markings available on a paper found on the Large Jute Bag. Further, the customs officers opened the Large Jute Bags one by one. On opening the Jute bags, the bag was appeared to be stuffed with Small pieces of Betel Nut (Supari). No whole supari was found in any of the opened jute bag. It was having a particular smell like that of the menthol. All the Jute Bags were stuffed with the same item. No concealment was found during the course of the examination as informed to us, the panchas by the Customs Officers. Further Representative Sealed Samples were drawn by the Customs Officers.

The said customs officers randomly took photographs of the goods during the course of the examination which are attached here with the Panchanama. We, the panchas have seen the photographs of the goods taken during the course of examination have put our dated signatures as a token of having seen the same.

P1 Navin P. Bhambhani  
26/07/25

CB Fawant  
26/7/25

P2 Anand Gini  
26/7/25



After the examination of the goods, the said customs officers instructed the labourers to re-stuff the respective goods in the containers bearing no. DFSU7485925 and OOCU8650488. After re-stuffing of the goods in the container, the same were sealed with customs bottle seals, having markings as "INDIAN CUSTOMS NHAVA SHEVA bearing no. 5234529 & 5234530 respectively."

The above said proceedings were started at 12:30 PM on 26.07.2025 and concluded at 09:00 PM on the same day at the same place. No religious sentiments were hurt, no untoward incident happened during the course of examination. The examination was concluded in a peaceful manner and no damage was caused either to goods or any property.

The above proceedings were typed (Pages 1 - 3) on the computer of United Liner Agencies of India Pvt. Ltd. The Panchanama has been read over to us in Hindi as well and therefore, we find it to be correctly recorded and typed as per our say. We the above said panchas have read over the said proceedings running from pages 01-03 and find that it has been correctly recorded as per our say.

<b>Pancha 1 (Shri. Navin Praj Bhanushali)</b>	<i>Navin P. Bhanushali</i>
<b>Panch 2 (Shri. Arun Shivsagar Giri)</b>	<i>Arun Giri</i>
<b>Mr. Ramchandra Sawant, an Authorized Representative of the importer for the examination proceedings</b>	<i>Ramchand</i>

Typed and drawn by me  
(as per panchas say)

*[Signature]*  
26/07/25  
Devendra Nagesh Pailwan

Intelligence Officer, SIIB(I)

JNCH, Nhava Sheva

In presence of

Manoj Kumar Meena

Senior Intelligence Officer, SIIB(I)

JNCH, Nhava Sheva

*[Signature]*  
26/07/25  
CFs Representative  
(Rajesh Mhatre)  
Dy Manger. Operations  
(9544151119)



*Chakr*  
*26/7/25 14:27*

**J M BAXI CFS**

*Devendra Thakur*  
*Manager - Operations*  
*JMBPL*

**Work Order For Seal Cutting Cum Custor**  
**Exam Job Order**

**IS004523-25-26 /26/07/2025 12:48**

**IGM/Item No : 1144500 / 321**

**CHA Name : H P K Logistics**

**Importer Name : NEENA ENTERPRISES**

**BE No : 3383103**

Container No	Seal No	Pkgs	Cargo Wt.	Con Size
DFSU7485925	OOLJVC6182	402	26530	40
OOCU8650488	OOLJVC6183	402	26530	40

**Generated By : jmb.janmanjayb**

**Print By : jmb.vishwasm**



**ម៉ាណូ អាហ្គ្រូ ឯ.ក**  
**MANO AGRO CO., LTD**  
 ភូមិ០១ សង្កាត់០១ ព្រះសិរីសោភ័ណ កម្ពុជា  
**PHUM 1, SANGKAT 1, PRAK SHIRANOUK, CAMBODIA**  
**លេខអគ្គសញ្ញាណកម្ម អគប (VATTIN): L001-100194826**  
 Tel: (855) 17745453

**Shipper:**

MANO AGRO CO., LTD  
PHUM 1, SANGKAT 1,  
PREAH SIHANOUK, CAMBODIA

**Consignee:**

NEENA ENTERPRISES  
SHOP NO.- 5-1-767/7/FF, FIRST FLOOR,  
KOTI SULTAN BAZAR, Hyderabad, Telangana-500095, INDIA

**Other Than Consignee:**

MAHAAN FOODSTUFF LLC  
OFFICE NO.203- HANA & MARYAM OBAID AL-HELO BUILDING, PLOT NO: 38  
(OPP AL GHURAIR MASJID) DEIRA, DUBAI U.A.E. P.O.BOX NO.385084.  
EMAIL: mahaanfoodstuffllc@gmail.com

**INVOICE 20250616**

DATE 2025 JUNE 16

**SAIL ON BOARD 2025 JUNE 27**

SHIPPING TERMS CNF

**PAYMENT TERMS DA**

PAYMENT TERMS DA  
PORT OF LOADING SIHANOUKVILLE PORT, CAMBODIA

PORT OF DESTINATION NHAVA SHEVA. INDIA

No#	DESCRIPTION	QTY (MT)	UNIT PRICE USD	TOTAL USD
1	BETEL NUT PRODUCT KNOWN AS SUPARI (MENTHOL SCENTED SWEET SUPARI) (MOUTH FRESHENER)	52 260	\$ 4,200.00	219,492.00
	HSCode: 21069030			
				\$ 219,492.00
TOTAL				

SAID TOTAL USD TWO HUNDRED NINETEEN THOUSAND FOUR HUNDRED NINTY TWO ONLY

MANO AGRO CO LTD

MANO AGRO CO LTD

\* Bank Information for remittance of payment

Bank Name: CIMB Bank  
Bank address: CIMB Bank PLC Phnom Penh, Cambodia  
Account Name: MANO AGRO CO LTD  
Account No: 1010129000000250  
SWIFT CODE: CIBBKHPP

Narish-P-Bhaskar  
26/07/25

(B) Fawad  
28/7/25

P2  
Aom Green  
26/7/25



**Name Of Goods:****MENTHOL SCENTED SWEET SUPARI (MOUTH FRESHENER)****Proprietary Food (Food Category 5.2.4.1)****INGREDIENTS:** Betel Nut (Supari), Water, Sodium Saccharine Menthol (Peppermint Oil)  
Contain Added Natural Flavoring Substances**Contains:** Sodium Saccharine an Artificial Sweetener**Not recommended for children****Contains:** Non-caloric artificial sweetener**Chewing of supari is injurious to health****Non-retail containers - Not for direct sale to Consumers for industrial use only****Manufactured & Exported By:****MANO AGRO CO., LTD****Phum 1, SangKat 1, Preah Sihanouk, Cambodia.****Imported By: NEENA ENTERPRISES.****SHOP NO.- 5-1-767/7/FF, FIRST FLOOR, KOTI, SULTAN BAZAR, Hyderabad, Telangana-500095. INDIA****FSSAI# 13623999000047 Bath# MANONE2025JUNE****N.W: 65:00 Kgs/G. W: 66:00 Kgs****Production Date: June 2025****Expiry Date: June 2027****Country of Origin: CAMBODIA**
**Storage Conditions:****Store in a clean, cool, and dry place at room temperature and away from strong odors.**



**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)****JAWAHARLAL NEHRU CUSTOM HOUSE,  
NHAVA SHEVA,****DIST. - RAIGAD, MAHARASHTRA-400707****Email: siibimport.jnch@gov.in****CUS/SIB/MISC/790/2025-SIB(I)-O/o COMM-CUS-CMC-NHAVA SHEVA-IV**  
**#Approved Date#****Date:**

**To,**  
The Director,  
Central Revenues Control Laboratory (R/L),  
IARI Campus, Hill Side Road, Pusa,  
New Delhi, Delhi, 110012.

**Sir,**

The following Representative Sealed Samples from Container No OOCU8650488(40 FT) are to be forwarded for analysis to CRCL, New Delhi. The consignment is Live consignment.

**Bill of Entry No.:**3383103 Dated 20.07.2025

**Name of Importer:** M/s Neena Enterprises (IEC-AEXPU6482P)

**Customs Broker:** M/S. H P K Logistics (AWYPK8584DCH001)

**Declared Sample description:** Betel Nut Product Known as Supari  
(Menthol Scented Sweet Supari)  
(Mouth Freshener)

**Test Memo No.** 1384 **dated** 29.08.2025

**Test Query:**

1. Nature and composition of the goods.
2. Whether the sample under reference (u/r) consists of **whole, split, or cut pieces** of betel nut.
3. Whether the sample u/r is **clean and free from visible impurities and foreign matter**.
4. Whether **large and small impurities** have been removed from the sample, manually or mechanically.
5. Whether the sample u/r **contains any metallic or extraneous items**.
6. Whether the sample u/r is **polished to clean the outer surface from dirt or dust**.
7. Whether any **drying or roasting treatment** has been carried out to reduce moisture content.
8. Whether the sample u/r is **well dried** and what is the **moisture percentage** in it.
9. Whether the sample u/r is **coated or treated with any substance**, including oil, wax, sweetener, etc.
10. Whether the sample u/r has been **mixed with catechu (kattha), lime, or tobacco**.
11. Whether the sample u/r has been **mixed with any other ingredients** or flavoured with any **flavouring agents**, such as spices or herbs.
12. Whether the sample u/r **contains menthol, sugar, or any sweetener**.
13. Whether the sample u/r is **garbled and uniform in quality, colour, and size**.
14. Whether the sample u/r comprises **cut pieces of ingestible size and appears ready for consumption**.
15. Whether the **colour, texture, or visual appearance** of the sample suggests further processing or value addition.
16. Whether the sample u/r is **raw/dried betel nut** or a **preparation of betel nut** commonly known



- as supari.
17. Whether the sample u/r is **fit for direct human consumption**, and if so, whether it is **ready to eat** without further processing.

Digitally signed by  
Tikendra Kumar Kripal  
Date: 29-08-2025  
13:58:04

Yours faithfully,  
  
(Tikendra Kumar Kripal)  
Dy. Commissioner of Customs,  
SIIB(I), JNCH





**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)**

**JAWAHARLAL NEHRU CUSTOM HOUSE,  
NHAVA SHEVA,**

**DIST. - RAIGAD, MAHARASHTRA-400707**

**Email: siibimport.jnch@gov.in**



CUS/SIIB/MISC/790/2025-SIIB(I)-O/o COMM-R-CUS-CMC-NHAVA SHEVA-IV

#Approved Date#

Date:

**To,**  
The Director,  
Central Revenues Control Laboratory (R/L),  
IARI Campus, Hill Side Road, Pusa,  
New Delhi, Delhi, 110012.

**Sir,**

The following Representative Sealed Samples from Container No DFSU7485925 (40 ft) are to be forwarded for analysis to CRCL, New Delhi. The consignment is Live consignment.

**Bill of Entry No.:**3383103 Dated 20.07.2025

**Name of Importer:** M/s Neena Enterprises (IEC-AEXPU6482P)

**Customs Broker:** M/S. H P K Logistics (AWYPK8584DCH001)

**Declared Sample description:** Betel Nut Product Known as Supari  
(Menthol Scented Sweet Supari)  
(Mouth Freshener)

**Test Memo No. 1385 dated 29.08.2025**

**Test Query:**

1. Nature and composition of the goods.
2. Whether the sample under reference (u/r) consists of whole, split, or cut pieces of betel nut.
3. Whether the sample u/r is clean and free from visible impurities and foreign matter .
4. Whether large and small impurities have been removed from the sample, manually or mechanically.
5. Whether the sample u/r contains any metallic or extraneous items .
6. Whether the sample u/r is polished to clean the outer surface from dirt or dust .
7. Whether any drying or roasting treatment has been carried out to reduce moisture content.
8. Whether the sample u/r is well dried and what is the moisture percentage in it.
9. Whether the sample u/r is coated or treated with any substance , including oil, wax, sweetener, etc.
10. Whether the sample u/r has been mixed with catechu (kattha), lime, or tobacco .
11. Whether the sample u/r has been mixed with any other ingredients or flavoured with any flavouring agents, such as spices or herbs.
12. Whether the sample u/r contains menthol, sugar, or any sweetener .
13. Whether the sample u/r is garbled and uniform in quality, color, and size .
14. Whether the sample u/r comprises cut pieces of ingestible size and appears ready for consumption.
15. Whether the colour, texture, or visual appearance of the sample suggests further processing or value addition.
16. Whether the sample u/r is raw/dried betel nut or a preparation of betel nut commonly known



as supari.

17. Whether the sample u/r is **fit for direct human consumption**, and if so, whether it is **ready to eat** without further processing.

Digitally signed by  
Tikendra Kumar Kripal  
Date: 29-08-2025  
13:59:45

Yours faithfully,

(Tikendra Kumar Kripal)  
Dy. Commissioner of Customs,  
SIIB(I), JNCH





**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)**

**JAWAHARLAL NEHRU CUSTOM HOUSE,  
NHAVA SHEVA,**

**DIST. – RAIGAD, MAHARASHTRA-400707**

**Email: siibimport.jnch@gov.in**



**CUS/SIB/MISC/790/2025-SIB(I)-O/o COMM-CUS-CMC-NHAVA SHEVA-IV**

**Date:**

**#Approved Date#**

**To,**

The Director,  
Central Revenues Control Laboratory (R/L),  
IARI Campus, Hill Side Road, Pusa,  
New Delhi, Delhi, 110012.

**Sir,**

The following Representative Sealed Samples from Container No DFSU7485925 (40 ft) are to be forwarded for analysis to CRCL, New Delhi. The consignment is Live consignment.

**Bill of Entry No.:**3383103 Dated 20.07.2025

**Name of Importer:** M/s Neena Enterprises (IEC-AEXPU6482P)

**Customs Broker:** M/S. H P K Logistics (AWYPK8584DCH001)

**Declared Sample description:** Betel Nut Product Known as Supari  
(Menthol Scented Sweet Supari)  
(Mouth Freshener)

**Test Memo No.                      dated**

**Test Query:**

1. Nature and composition of the goods.
2. Whether the sample under reference (u/r) consists of **whole, split, or cut pieces** of betel nut.
3. Whether the sample u/r is **clean and free from visible impurities and foreign matter** .
4. Whether **large and small impurities have been removed** from the sample, manually or mechanically.
5. Whether the sample u/r **contains any metallic or extraneous items** .
6. Whether the sample u/r is **polished to clean the outer surface from dirt or dust** .
7. Whether any **drying or roasting treatment** has been carried out to reduce moisture content.
8. Whether the sample u/r is **well dried** and what is the **moisture percentage** in it.
9. Whether the sample u/r is **coated or treated with any substance** , including oil, wax, sweetener, etc.
10. Whether the sample u/r has been **mixed with catechu (kattha), lime, or tobacco** .
11. Whether the sample u/r has been **mixed with any other ingredients** or **flavoured with any flavouring agents**, such as spices or herbs.
12. Whether the sample u/r **contains menthol, sugar, or any sweetener** .
13. Whether the sample u/r is **garbled and uniform in quality, color, and size** .
14. Whether the sample u/r comprises **cut pieces of ingestible size and appears ready for consumption**.
15. Whether the **colour, texture, or visual appearance** of the sample suggests further processing or value addition.
16. Whether the sample u/r is **raw/dried betel nut** or a **preparation of betel nut commonly known**



as supari.

17. Whether the sample u/r is **fit for direct human consumption**, and if so, whether it is **ready to eat** without further processing.

Digitally signed by  
Tikendra Kumar Kripal  
Date: 29-08-2025  
13:59:45

Yours faithfully,

(Tikendra Kumar Kripal)  
Dy. Commissioner of Customs,  
SIIB(I), JNCH





**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)**

**JAWAHARLAL NEHRU CUSTOM HOUSE,  
NHAVA SHEVA,  
DIST. – RAIGAD, MAHARASHTRA-400707**

**Email: siibimport.jnch@gov.in**



**CUS/SIB/MISC/790/2025-SIB(I)-O/o COMM-CUS-CMC-NHAVA SHEVA-IV**

**Date:**

**#Approved Date#**

**To,**

The Director,  
Central Revenues Control Laboratory (R/L),  
IARI Campus, Hill Side Road, Pusa,  
New Delhi, Delhi, 110012.

**Sir,**

The following Representative Sealed Samples from Container No OOCU8650488(40 FT) are to be forwarded for analysis to CRCL, New Delhi. The consignment is Live consignment.

**Bill of Entry No.:**3383103 Dated 20.07.2025

**Name of Importer:** M/s Neena Enterprises (IEC-AEXPU6482P)

**Customs Broker:** M/S. H P K Logistics (AWYPK8584DCH001)

**Declared Sample description:** Betel Nut Product Known as Supari  
(Menthol Scented Sweet Supari)  
(Mouth Freshener)

**Test Memo No.                      dated**

**Test Query:**

1. Nature and composition of the goods.
2. Whether the sample under reference (u/r) consists of **whole, split, or cut pieces** of betel nut.
3. Whether the sample u/r is **clean and free from visible impurities and foreign matter** .
4. Whether **large and small impurities have been removed** from the sample, manually or mechanically.
5. Whether the sample u/r **contains any metallic or extraneous items** .
6. Whether the sample u/r is **polished to clean the outer surface from dirt or dust** .
7. Whether any **drying or roasting treatment** has been carried out to reduce moisture content.
8. Whether the sample u/r is **well dried** and what is the **moisture percentage** in it.
9. Whether the sample u/r is **coated or treated with any substance** , including oil, wax, sweetener, etc.
10. Whether the sample u/r has been **mixed with catechu (kattha), lime, or tobacco** .
11. Whether the sample u/r has been **mixed with any other ingredients** or **flavoured with any flavouring agents**, such as spices or herbs.
12. Whether the sample u/r **contains menthol, sugar, or any sweetener** .
13. Whether the sample u/r is **garbled and uniform in quality, colour, and size** .
14. Whether the sample u/r comprises **cut pieces of ingestible size and appears ready for consumption**.
15. Whether the **colour, texture, or visual appearance** of the sample suggests further processing or value addition.
16. Whether the sample u/r is **raw/dried betel nut** or a **preparation of betel nut commonly known**



as supari.

17. Whether the sample u/r is **fit for direct human consumption**, and if so, whether it is **ready to eat** without further processing.

Digitally signed by  
Tikendra Kumar Kripal  
Date: 29-08-2025  
13:58:04

Yours faithfully,  
  
(Tikendra Kumar Kripal)  
Dy. Commissioner of Customs,  
SIIB(I), JNCH



<p><b>भारत सरकार</b> वित्त मन्त्रालय, राजस्व विभाग केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड केन्द्रीय राजस्व नियन्त्रण प्रयोगशाला हिल साइड रोड, पूसा, नई दिल्ली- 110012</p>		<p><b>Government of India</b> Ministry of Finance, Department of Revenue Central Board of Indirect Taxes &amp; Customs <b>Central Revenues Control Laboratory</b> Hillside Road, Pusa, New Delhi – 110012 Tel.: 011-21520131/25843494; Fax: 011-25843495; Email: <a href="mailto:dir.crcl-cbec@nic.in">dir.crcl-cbec@nic.in</a> Website: <a href="http://crcl.gov.in">http://crcl.gov.in</a></p>
---	--	--

सी. स. 35-सी. शु./सी. आर. सी. एल./2025-26

दिनांक – 18.09.2025

प्रेषक,

निदेशक कार्यालय (राजस्व प्रयोगशालाएँ)

सेवा में,

The Deputy Commissioner of Customs (SIIB)  
श्रीमान उप-आयुक्त सीमा शुल्क (एस.आई.आई.बी.)  
SIIB (IMPORT), JNCH  
एस.आई.आई.बी. (आयात), जे.एन.सी.एच.  
Office of the Commissioner of Customs, NS-IV  
सीमा शुल्क आयुक्त ना शो- IV का कार्यालय  
Jawaharlal Nehru Custom House, Nhava Sheva,  
जवाहरलाल नेहरू सीमा शुल्क भवन, न्हावा शेवा  
Dist. Raigad, MAHARASHTRA – 400 707.  
जिला रायगड, महाराष्ट्र-४००७०७

श्रीमान,


विषय: परीक्षण प्रतिवेदन के अग्रेषण के सम्बंध में:

निम्नलिखित नमूनों का परीक्षण प्रतिवेदन संलग्न हैं।

क्र.सं.	दिनांक	सी. एल. संख्या	टी.एम. / दिनांक	एस.बी. /बी.ई./फाइलसंख्या/ दिनांक
1	04.09.2025	CRCL/Food/21/ 821 (SIIB)	1385/ 29.08.2025	CUS/SIIB/MISC/790/2025- SIIB(I)-O/o COMM-R-CUS- CMC-NHAVA SHEVA-IV

मोहरबन्द परीक्षण प्रतिवेदन व नमूने / नमूनों का शेष वापिस किया / किये जा रहा/ रहे हैं।

भवदीय,

  
(राजेन्द्र प्रसाद मीना)  
रसायन परीक्षक ग्रेड-I



भारतसरकार वित्तमन्त्रालय, राजस्वविभाग केन्द्रीयअप्रत्यक्ष कर एवंसीमाशुल्कबोर्ड केन्द्रीयराजस्वनियन्त्रणप्रयोगशाला हिलसाइडरोड, पूसा, नईदिल्ली- 110012		<b>Government of India</b> Ministry of Finance, Department of Revenue Central Board of Indirect Taxes & Customs <b>Central Revenues Control Laboratory</b> Hillside Road, Pusa, New Delhi - 110012 Tel.:011-21520123/25843494 Fax: 011-25843495 Email: <a href="mailto:dir.crcl-chec@nic.in">dir.crcl-chec@nic.in</a> Website: <a href="http://crcl.gov.in">http://crcl.gov.in</a>
--	---	--

1. Lab No: CRCL/Food/08/821 (SIIB)/Dated: 04.09.2025

Reported date: 12.09.2025

2. Test Memo No: 1385

Dated: 29.08.2025

3. B/E No: 3383103

Dated: 20.07.2025

4. Name Contact information of customer: Office of the Commissioner of Customs, Raigad Maharashtra

5. Description of sample: Betel Nut Product known as Supari (Menthol Scented Sweet Supari) (Mouth Freshner)

**Report:** The sample received is in the form of brown coloured hard small cut pieces (shreds) of nuts having irregular size and shape with characteristics odour. Based on the tested parameters, it has the characteristics of menthol scented supari as per Regulation No. 2.3.55 of Food Safety & Standards Regulation FSSR 2011 and IS 16962:2018. It is having following values for reference parameters.


Sr. No.	Parameters	Test Method	Result
1	Moisture % by mass	AOAC 934.06/FSSAI Manual- Dried Fruits and Vegetables- .20.1	9.1
2	Total Ash (% by mass)	FSSAI Manual 2024	1.6
3	Arecoline	--	Present
4	Menthol	---	Present
5	Total Aflatoxin (µg/kg)	IS 16287: 2015 (Reaffirmed 2021)	3.4
6	Total Plate Count (CFU/g)	IS: 5402(P-I):2021	1.95x10 <sup>3</sup> CFU/g
7	Yeast & Mould Count	IS:5403:1999	1.95x10 <sup>3</sup> CFU/g
8	Salmonella	IS 5887(P-III) (Sec 1):2020	Absent
9	Listeria Monocytogenes	IS: 14988(P-I):2020	Absent
10	S.aureus	IS 5887(P-II): 1976	<10 CFU/g
11	Enterobacteriaceae	ISO: 21528:2017 (Part -II)	<10 CFU/g
12	Vibrio Cholerae	IS: 5887 (P-V): 1976	Absent

The sample does not found to be mixed with catechu, lime and tobacco.

The above tested microbiological parameters of the sample is within the specified limit as per Food Safety & Standards Regulation 2011, hence the sample may be considered as fit for human consumption.

Sealed remnant sample returned.

  
 Tested by  
 (Digvijay Kamble)  
 Chemical Assistant

  
 (T.R Suresh)  
 Chemical Examiner Gr-I

\*\*\*END OF THE REPORT\*\*\*

टी आर सुरेश / T R Suresh  
 रसायन परीक्षक ग्रेड-I/Chemical Examiner Gr-I  
 भारत सरकार / Government of India  
 वित्त मंत्रालय / Ministry of Finance  
 राजस्व विभाग / Deptt. of Revenue  
 केन्द्रीय राजस्व नियन्त्रण प्रयोगशाला  
 Central Revenues Control Laboratory  
 नई दिल्ली / New Delhi-110012









**OFFICE OF THE COMMISSIONER OF CUSTOMS(NS-V), SPECIAL  
INVESTIGATION & INTELLIGENCE BRANCH (IMP) JAWAHARLAL NEHRU  
CUSTOM HOUSE, NHAVA SHEVA, DIST-RAIGAD, MAHARASHTRA - 400  
707**

**F.No.CUS/SIIB/MISC/970/2025-SIIB(I)-O/oCOMMR-CUS-CMC-NS-IV Date: 27.10.2025**

**DIN- DIN-20251078NY0000888C00**

**SEIZURE MEMO**

In Connection with an ongoing Investigation being conducted by Special Intelligence and Investigation Branch - Import, Jawaharlal Nehru Customs House, Nhava Sheva SIIB (I), JNCH) into the import of the goods by M/s. Neena Enterprise (IEC-AEXPU6482P), having address at Shop No- 5-1-767/7/7/FF First Floor Koti, Sultan Bazar, Hyderabad-500095 covered under Bill of Entry no. **3383103 Dated 20.07.2025** stuffed in container bearing numbers DFSU7485925 (40 FT) and OOCU8650488 (40 FT) examined by the officers of SIIB(I) under panchnama dated 26.07.2025 at- M/s J.M BAXI PORTS & LOGISTICS, (United Linear Agencies of India Pvt. Ltd.), Sector-8, Dronagiri, Opp. Bhendkhal Village, Raigad-400707.

2. During the course of investigation, the goods imported vide Bill of Entry no. **3383103 Dated 20.07.2025** appear to be mis-classified possibly to avail country of origin benefit, which in turn renders impugned goods liable for confiscation under provisions of Section 111 of the Customs Act, 1962.

3 In view of the foregoing and having reasonable belief that the said goods, as detailed in the said Bill of Entry are liable to confiscation under the provisions of Section 111 of the Customs Act, 1962. I, Devendra Nagesh Pailwan, Inspector (Examiner), hereby seize the goods imported vide Bill of Entry no. **3383103 Dated 20.07.2025** under Section 110(1) of the Customs Act, 1962. I hereby, direct the Custodian of the cargo, not to remove, part with or otherwise deal with the above said cargo in any manner until further orders from this office.

(Devendra Nagesh Pailwan)  
Intelligence Officer,  
SIIB (I), JNCH, Nhava Sheva.

To,

- 1) M/s. Neena Enterprise (IEC-AEXPU6482P)
- 2) **Custodian** - M/s J.M BAXI PORTS & LOGISTICS, (United Linear Agencies of India Pvt. Ltd.), Sector-8, Dronagiri, Opp. Bhendkhal Village, Raigad-400707.



**STATEMENT OF MR. GAGAN UPPAL S/O NARESH KUMAR UPPAL, AUTHORIZED REPRESENTATIVE OF THE IMPORTER, M/S. NEENA ENTERPRISE (IEC-AEXPU6482P), SHOP NO- 5-1-767/7/7/FF FIRST FLOOR KOTI, SULTAN BAZAR, HYDERABAD-5000095 AND R/O A-3/159, JANAKPURI, NEW DELHI-110058, (AADHAR CARD NO 3850-7843-5269) MUMBAI RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 IN THE OFFICE OF THE SPECIAL INTELLIGENCE AND INVESTIGATION BRANCH (IMPORT), JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA, MAHARASHTRA - 400707 ON 29.10.2025.**

I, Mr. Gagan Uppal, authorized representative of the importer, M/s. Neena Enterprise (IEC-AEXPU6482P), Shop No- 5-1-767/7/7/FF First Floor Koti, Sultan Bazar, Hyderabad-500095, in response to the Summons issued vide CBIC DIN-20251078NY00002732C to myself to present before Shri. Gaurav Sharma, SIO, SIIB (Import) for giving evidence under Section 108 of the Customs Act, 1962, in reference of investigation against the goods imported vide B/E No. **3383103 dated 20.07.2025**, and by M/s. Neena Enterprise (IEC-AEXPU6482P). I have been explained the provisions and implications of Section 108 of the Customs Act 1962 according to which giving the false evidence in the enquiry proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860 (as substituted in BNS,2024). I have also been explained that this statement of mine can be used as evidence against me or my firm or any other person or persons of my firm in any judicial or quasi-judicial proceedings in any court of law.

**Q1. Please state your full name, address, and relationship with the importing firm M/s. Neena Enterprise (IEC-AEXPU6482P)**

**Ans:**

My name is Gagan Uppal, residing at R/O A-3/159, JANAKPURI, NEW DELHI-110058. I am the Authorized Representative on behalf of the Importer responsible for handling overall import operations and compliance, including coordination with our overseas suppliers and customs clearance activities. The firm is in the name of Smt. Neena Uppal who is the proprietor for the same. I am the son of Smt. Neena Uppal.

**Q2. Are you aware of the goods imported under B/E No. 3383103 Dated 20.07.2025 Who handled the documentation and clearance process?**

Ans: Yes, I was aware of the entire process for the goods, the BE filing was done by Vinit Kotak from HPK Logistics, who is our authorised agent for the BE. His License Number is AWYTK8584DCH001. They also have also done work from ground up in this BE and are fully aware of these facts.

**Q3. Did you personally verify the invoice, packing list, and description of the goods prior to filing the Bill of Entry?**

**Ans:**

Yes, I have verified the invoice and packing list, and description and classification of the goods. I have verified invoice, packing list, bill of lading, country of origin, fumigation certificate, phytosanitary certificate, Supplier Test Report etc

**Q4. Can you describe your goods in plain and simple language?**

**Ans:**

My product is Menthol Scented Sweet Supari. They are not a compound good but a homogenized preserved (2 years shelf life) product, in which areca nuts are mixed with peppermint oil and saccharine. In simple language these are processed areca nuts which will be used as Mouth Freshners.



**STATEMENT OF MR. GAGAN UPPAL S/O NARESH KUMAR UPPAL, AUTHORIZED REPRESENTATIVE OF THE IMPORTER, M/S. NEENA ENTERPRISE (IEC-AEXPU6482P), SHOP NO- 5-1-767/7/7/FF FIRST FLOOR KOTI, SULTAN BAZAR, HYDERABAD-5000095 AND R/O A-3/159, JANAKPURI, NEW DELHI-110058, (AADHAR CARD NO 3850-7843-5269) MUMBAI RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 IN THE OFFICE OF THE SPECIAL INTELLIGENCE AND INVESTIGATION BRANCH (IMPORT), JAWAHARLAL NEHRU CUSTOMS HOUSE, NHAVA SHEVA, MAHARASHTRA - 400707 ON 29.10.2025.**

I, Mr. Gagan Uppal, authorized representative of the importer, M/s. Neena Enterprise (IEC-AEXPU6482P), Shop No- 5-1-767/7/7/FF First Floor Koti, Sultan Bazar, Hyderabad-500095, in response to the Summons issued vide CBIC DIN-20251078NY00002732C to myself to present before Shri. Gaurav Sharma, SIO, SIIB (Import) for giving evidence under Section 108 of the Customs Act, 1962, in reference of investigation against the goods imported vide B/E No. **3383103 dated 20.07.2025**, and by M/s. Neena Enterprise (IEC-AEXPU6482P). I have been explained the provisions and implications of Section 108 of the Customs Act 1962 according to which giving the false evidence in the enquiry proceedings is an offence punishable under Section 193 of Indian Penal Code, 1860 (as substituted in BNS,2024). I have also been explained that this statement of mine can be used as evidence against me or my firm or any other person or persons of my firm in any judicial or quasi-judicial proceedings in any court of law.

**Q1. Please state your full name, address, and relationship with the importing firm M/s. Neena Enterprise (IEC-AEXPU6482P)**

**Ans:**

My name is Gagan Uppal, residing at R/O A-3/159, JANAKPURI, NEW DELHI-110058. I am the Authorized Representative on behalf of the Importer responsible for handling overall import operations and compliance, including coordination with our overseas suppliers and customs clearance activities. The firm is in the name of Smt. Neena Uppal who is the proprietor for the same. I am the son of Smt. Neena Uppal.

**Q2. Are you aware of the goods imported under B/E No. 3383103 Dated 20.07.2025 Who handled the documentation and clearance process?**

Ans: Yes, I was aware of the entire process for the goods, the BE filing was done by Vinit Kotak from HPK Logistics, who is our authorised agent for the BE. His License Number is AWYTK8584DCH001. They also have also done work from ground up in this BE and are fully aware of these facts.

**Q3. Did you personally verify the invoice, packing list, and description of the goods prior to filing the Bill of Entry?**

**Ans:**

Yes, I have verified the invoice and packing list, and description and classification of the goods. I have verified invoice, packing list, bill of lading, country of origin, fumigation certificate, phytosanitary certificate, Supplier Test Report etc

**Q4. Can you describe your goods in plain and simple language?**

**Ans:**

My product is Menthol Scented Sweet Supari. They are not a compound good but a homogenized preserved (2 years shelf life) product, in which areca nuts are mixed with peppermint oil and saccharine. In simple language these are processed areca nuts which will be used as Mouth Freshners.

*Uppal*  
29/10/2025



**Q5. So base product is Areca Nut and How did menthol is mixed in these supari can it be separated from the base Areca Nut and any other processes involved**  
**Ans:**

Yes, base product is areca nuts. It involves several processes like three stage cutting, roasting, garbling, among other processes which are submitted by me in the documents process flow chart.

**Q6. Can you explain the process of cutting?**  
**Ans:**

The nuts are cut in a big container/ machine which has a 12 mm jali kept underneath it where all the areca cuts above 12 mm are separated from it. Majority of the goods are 3 stage cut, but not all of them, sometimes powder also seeps through.

**Q7. As per your Advance Ruling you are importing bulk cutting sweet supari for use of the manufacturer of branded sweet supari based mouth freshener as used in spice based Mouth- Freshener. So Do you consider imported goods are processed? And Who are you potential buyers**  
**Ans:**

Yes these are processed areca nuts. These may be sold as it is to the potential buyers and they may further sell them by packaging in small pouches as it is. They are as it is sold to dealers in the form as they are imported, like Sweety Supari and Gagan Supari. The areca nuts will then only be packed and then sold as Mouth Freshener.

**Q9. Can you describe the processing undergone by your product, Whether your nuts are homogenized processed Nuts?**  
**Ans:**

I have already described the processing undergone by my product in the process flow chart. These are mixed with peppermint oil and saccharine. So yes my nuts are Homogenized Processed and preserved Areca Nuts.

**Q10. Are these nuts ready to use for direct human consumption or are of industrial grade?**  
**Ans:**

Yes, These are for direct human consumption. These are not of Industrial Grade. They Can be consumed directly. In fact I shall trade these to manufacturer who will directly pack and sell these as Mouth Fresheners or Meethi Supari.

**Q11. Is your product Compounded or Processed?**  
**Ans:**

These are not compounded products. These are processed products undergoing processing which is primarily mixing with peppermint oil and saccharine. In my view they are processed areca nuts having undergone 10 stages of processing.

**Q11. If these are to use does that not mean they are just finally areca nuts mixed with Peppermint Oil and Saccharine?**  
**Ans:**

These are finally finished Areca Nuts which will be used as mouth freshener which will produce sweet and parasympathomimetic stimulant alkaloid. It can bring a sense of enhanced alertness and energy, euphoria and relaxation. It will be directly used as a Mouth Freshener.

**Q12. Can you tell me address of your firm? And Where do you Stay?**

**Ans:**

Address of my Firm is Shop no- 5-1-767/48/7/FF First Floor Koti, Sultan Bazar,

WAPCO  
29/10/2025



abad-5000095 and I reside at r/o A-3/159, Janakpuri, New Delhi-110058. Most operations are online.

**How is your firm operating in Telangana when you stay in Delhi?**

A2. I have 2 staff members, namely by brother Vaibhav Uppal and Satya Prakash who handles all the sales and my office work. My staff looks after the day to day operations of the Firm in Hyderabad. I rarely visit Hyderabad, I look more after Customs and GST.

**Q4. What are the composition and contents inside your product? Are a same type Areca nuts used in your final product or they are of different types?**

A4. As I earlier told the base product is areca nut, mixed with peppermint oil and saccharine. The final product is same as the Imported Areca Nuts in the form of Menthol Scented Sweet Supari as declared in the Bill of Entry and it is fit for direct Human Consumption, which will then be directly used as Mouth Freshner.

**Q15. Please explain what the goods imported as Menthol Scented Supari consist of — what are the main ingredients?**

A15. Main ingredient is Areca Nut. Peppermint oil is just added for menthol scent and saccharine is just added for having sweetness. No body can tell what percentage of Menthol and Sweetness. Some areca nuts may have absorbed more peppermint and saccharine, some might have less.

**Q16. What is the percentage composition of areca nut in the product as compared to menthol, sugar, and flavouring agents?**

A16. The main product stays areca nut mixed with Peppermint Oil and saccharine which will be used as mouth freshener, but as stated above no body can tell what percentage is it available in.

**Q17. Does the product retain the visible and structural form of areca nut pieces even after coating?**

A17. Yes, it looks same as areca nut. It has just a preparation with added peppermint and saccharine and will be directly used as mouth freshener.

**Q18 Is the product consumed as food for nourishment or as a chewing item/mouth freshener?**

A18. It is not used as food for nourishment it is only used as a chewing item or mouth freshener. Most of the items are used after dinner or lunch. Some people directly consume my products as areca nuts to remove bad odour.

**Q19. Under which trade name and description is this product marketed and sold in India?**

A19. I am not aware of most of the names under which they are sold, they are sold as sweet supari under trade name of Gagan Supari or Sweety Supari. Most of the people who are buying these goods are selling then as supari under various names or as 1 KG package without any brand name.

**Q20. How do your customers or dealers in the market identify this product — as supari or as a food preparation?**



Hyderabad-5000095 and I reside at r/o A-3/159, Janakpuri, New Delhi-110058. Most of my operations are online.

**Q13. How is your firm operating in Telangana when you stay in Delhi?**

**Ans:**

I have 2 staff members, namely by brother Vaibhav Uppal and Satya Prakash who handles and my office work. My staff looks after the day to day operations of the Firm from Hyderabad. I rarely visit Hyderabad, I look more after Customs and GST.

**Q14. What are the composition and contents inside your product? Are a same type of Areca nuts used in your final product or they are of different types?**

As earlier told the base product is areca nut, mixed with peppermint oil and saccharine. The final product is same as the Imported Areca Nuts in the form of Menthol Scented Sweet Supari as declared in the Bill of Entry and it is fit for direct Human Consumption, which will then be directly used as Mouth Freshner.

**Q15. Please explain what the goods imported as *Menthol Scented Supari* consist of — what are the main ingredients?**

**A15.** Main ingredient is Areca Nut. Peppermint oil is just added for menthol scent and saccharine is just added for having sweetness. No body can tell what percentage of Menthol and Sweetness. Some areca nuts may have absorbed more peppermint and saccharine, some might have less.

**Q16. What is the percentage composition of areca nut in the product as compared to menthol, sugar, and flavouring agents?**

**A16.** The main product stays areca nut mixed with Peppermint Oil and saccharine which will be used as mouth freshener, but as stated above no body can tell what percentage is it available in.

**Q17. Does the product retain the visible and structural form of areca nut pieces even after coating?**

**A17.** Yes, it looks same as areca nut. It has just a preparation with added peppermint and saccharine and will be directly used as mouth freshener.

**Q18 Is the product consumed as food for nourishment or as a chewing item/mouth freshener?**

It is not used as food for nourishment it is only used as a chewing item or mouth freshener. Most of the items are used after dinner or lunch. Some people directly consume my products as areca nuts to remove bad odour.

**Q19. Under which trade name and description is this product marketed and sold in India?**

I am not aware of most of the names under which they are sold, they are sold as sweet supari under trade name of Gagan Supari or Sweety Supari. Most of the people who are buying these goods are selling then as supari under various names or as 1 KG package without any brand name.

**Q20. How do your customers or dealers in the market identify this product — as supari or as a food preparation?**

*Uppal*  
29/10/2025



We are only trading Betel nut product known as menthol scented sweet supari i.e we sell this to a whole seller and not concerned with how the brand tackles or markets their product. We are just going to trade these sweet supari which will be taken as Mouth Fresheners by the various market wholesalers.

**Q21 Can you explain why you have not classified the product under Chapter 8 or 20 which specifically cover nuts, including areca nuts, whether processed or preserved? What specific reason or technical justification did you rely upon to choose Heading 2106 instead of 0802?**

I am well aware that my products may be classifiable under 0802 chapter, but for that purpose I advanced ruling for the matter.

**Q 22. Do you agree that Heading 2106 is a residual heading covering only food preparations not elsewhere specified or included?**

I have been made aware of the residual heading now. Residual headings are those headings in which only when the goods which cannot be classified elsewhere are to be classified.

**Q23. Is it correct that menthol and flavouring are only applied as a mixture on the surface of supari for aroma and taste enhancement?**

Yes the menthol which is in the form of peppermint oil is used to produce flavour and saccharine is used to provide sweetness.

**Q24. Do you admit that the major portion and commercial identity of the goods?**

Yes, Main ingredients is Areca Nut which has been mixed with peppermint oil and saccharine. The menthol which is in the form of peppermint oil is used to produce flavour and saccharine is used to provide sweetness.

**Q25. Have you obtained any FSSAI licence or registration treating this product as a food preparation? If yes, please produce it.**

We have FSSAI Import license for trading in food items. This product falls under nut based mouth freshener category of FSSAI i.e. 5.2.4.1. We are brining these betel nuts for trading purposes only, to be sold by various Mouth Freshener products.

**Q26. Is the product ever used in cooking, baking, or as an ingredient in food recipes, or is it only chewed after meals?**

Thee goods are final products in the form of Menthol Scented Sweet Supari to be used as Mouth Freshener by various local traders.

**Q27. Do you agree that the goods are neither homogeneous mixtures nor compound preparations of multiple food ingredients as envisaged under Heading 2106?**

The goods are Homogenized Processed Product but not a compound product of multiple ingredients, it is comprised of Areca nut, saccharine and Peppermint Oil. No other component is mixed with this product. It will be directly used as Mouth Freshener.

**Q28. How are the order for the placed and how is the payment done?**

**Ans:.** The Goods are placed online, we have submitted commercial invoice for the same.

*WPR*  
29/10/2025



The 40% of the payment are already paid while 60% shall be paid after seeing the quality of the goods.

**Q28. Do you wish to submit anything further in this regard?**

**Ans.** I request that the matter be viewed sympathetically, and I assure you that I will fully co-operate with the investigation and whenever I shall be called upon I shall come for further work.

*Uppal*  
29/10/2025

(Sh. Gagan Uppal)

**Authorized Representative of the Importer**

**On the date of 29<sup>th</sup> of October, 2025**

**Typed by me**

**(as per Authorized Representatives Say)**

*Devendra Nagesh Pailwan*  
29.10.2025

**Devendra Nagesh Pailwan**  
**Intelligence Officer,**  
**SIIB(Import)**

**Drawn before me**

*Gaurav Sharma*  
29/10/25

**Gaurav Sharma**  
**Senior Intelligence Officer,**  
**SIIB(Import)**



**PANCHANAMA DATED 26.07.2025 DRAWN AT THE PREMISES OF M/S. UNITED LINER AGENCIES OF INDIA PVT. LTD,CFS, (J. M. BAXI PORTS AND LOGISTICS PRIVATE LIMITED), SECTOR 8, DRONAGIRI, OPPOSITE BHENDKHAL VILLAGE, TALUKA URAN, DISTRICT RAIGAD, NAVI MUMBAI-400707 IN RESPECT OF EXAMINATION OF THE GOODS IMPORTED BY M/S. NEENA ENTERPRISE (IEC-AEXPU6482P) VIDE BILL OF ENTRY 3383103 DATED 20.07.2025 FILED BY CUSTOMS BROKER M/S. H P K LOGISTICS (AWYPK8584DCH001).**

Particulars	Pancha 1	Pancha 2
<b>Name</b>	Shri. Navin Praj Bhanushali	Shri. Arun Shivsagar Giri
<b>Age</b>	45 years	43 years
<b>Aadhar card No.</b>	235818958420	553286464918
<b>Mobile No.</b>	8879068914	9833809761
<b>Occupation</b>	Private Service	Private Service
<b>Address</b>	S/O: Peraj Bhanushali, 18-106, Fam CHS Ltd Plot No 19-19 A, Sector 11, Navi Mumbai, PO Kopar Khairne, Dist: Thane, Maharashtra-400709	S/o. Shivsagar Giri, Ghar No 627, Sonari Jaskhar Marg, Near Ganpati Mandir, Post Office Jaskhar, Jaskhar, Jaskhar, Raigarh, Maharashtra 400707

We, the above mentioned panchas, on being called upon by two persons, who introduced themselves as Shri Devendra Nagesh Pailwan, IO/SIIB(I) and Shri. Manoj Kumar Meena, Senior Intelligence Officer, JNCH by showing us their respective departmental identity cards, presented ourselves at the gate of M/S. United Liner Agencies of India Pvt. Ltd on 26.07.2025 at around 12:30 PM (hereafter referred to as "the said Customs Officer"). Further, the said Customs officer introduced us to Mr. Ramchandra Sawant, an Authorized Representative of M/s. Neena Enterprise (IEC-AEXPU6482P).

Thereafter, the said customs officer informed us that, as directed by the competent authority, the officers intend to examine the goods stuffed in containers bearing No. DFSU7485925 (40 FT) OOCU8650488 (40 FT) covered under. Bill Of Entry 3383103 Dated 20.07.2025 imported by M/s. Neena Enterprise (IEC-AEXPU6482P) which was put on hold by SIIB(I) vide Hold No. 242/2025-26 SIIB (I) dated 21.07.2025. Thereafter, the said Customs Officer 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 the subject Bill of Entry along with copies of Bill of Lading, Invoice, Packing List, COO copy, FSSAI License, Authorisation letter on the name of Mr. Ramchandra Sawant, an Authorized Representative of the importer for the examination proceedings. We, the panchas have put our dated signature on the copies of aforementioned documents as token of having seen and perused the same.

Thereafter, we along with the said Customs Officer and Authorised Representative walked to trace the said containers. After locating all the abovementioned containers, it was seen that the seals on the container did not match as per the seal numbers mentioned in Bill of Lading No OOLU2761862930 on each of the container as mentioned in table-below, Incident Report to that effect was submitted by the CFS Staff and was shown to us the panchas, and we have put our dated signatures as a token of having seen it. The container was then taken to the weighbridge of said CFS for weighment with the help of a Kalmar. The weighment was done in the presence of us, the said Customs Officers and the Customs Broker of the CB. We have put our dated signatures on the weighment slip of the

*P1 Navin Praj Bhanushali*  
26/07/25

53  
*CB Sawant*  
26/07/25

*Arun Giri*  
26/07/25



container as a token of having seen and witnessed the same. The details of the Seal no. found and weight slip are mentioned below:

**Table – I: Weighment Details as per weighment slip**

Sr. No.	Container No.(All 40FT)	Seal No as per BL	Seal No as per Incident No which was actually present on the container	Gross weight of the Container (in kgs.)	Container Tare Weight (in Kgs.)	Gross Weight of the cargo (in kgs.)
1	DFSU7485925	OOLJVC6382	OOLJVC182	30070	3800	26270
2	OOCU8650488	OOLJVC6383	OOLJVC6183	30030	3800	26230

Further, both the containers mentioned above were then moved to the Export Shed area allotted by M/S. United Liner Agencies of India Pvt. Ltd for examination. The seal numbers of the said container did not match with the seal numbers mentioned on the bill of lading, Accordingly an incident report letter addressed to DC, SIIB (I) was submitted by the CFS staff regarding mismatch in the seal numbers.

Thereafter, In the presence of us the panchas, Customs Broker and the Authorised Representative the seals of both containers were cut one by one by the labourers of the CFS on the instruction of the said Customs officer.

The containers bearing no DFSU7485925, OOCU8650488 were opened in our presence, witnessed by the Customs Officers, Authorised Representative. On opening the containers, prima facie, it appeared that the containers were stuffed with Large Jute Bags. The Customs officers then instructed the labourers provided by the said CFS to de-stuff the goods stuffed in both the containers and place them inside the shed area. Following the instructions, all the Large Jute Bags were de-stuffed by the labourers provided by the said CFS in an empty area in the examination shed provided by the said CFS.

After de-stuffing of the subject containers, the said Customs officers started the systematic examination of the goods. During the examination, the said customs officers counted the total no of Large Jute Bags which was found to be 402 in each of the containers (804 Large Jute Bags in total). Further, the said customs officers randomly weighed the Large Jute Bags and their avg weight was found out to be approx 65 Kg, Declared weight was 66 Kg as per markings available on a paper found on the Large Jute Bag. Further, the customs officers opened the Large Jute Bags one by one. On opening the Jute bags, the bag was appeared to be stuffed with Small pieces of Betel Nut (Supari). No whole supari was found in any of the opened jute bag. It was having a particular smell like that of the menthol. All the Jute Bags were stuffed with the same item. No concealment was found during the course of the examination as informed to us, the panchas by the Customs Officers. Further Representative Sealed Samples were drawn by the Customs Officers.

The said customs officers randomly took photographs of the goods during the course of the examination which are attached here with the Panchanama. We, the panchas have seen the photographs of the goods taken during the course of examination have put our dated signatures as a token of having seen the same.

P1 Navin P. Bhambhani  
26/07/25

CO 54  
Sawant  
26/07/25

P2 Anurag  
26/07/25



After the examination of the goods, the said customs officers instructed the labourers to re-stuff the respective goods in the containers bearing no. DFSU7485925 and OOCU8650488. After re-stuffing of the goods in the container, the same were sealed with customs bottle seals, having markings as "INDIAN CUSTOMS NHAVA SHEVA bearing no. 5234529 & 5234530 respectively."

The above said proceedings were started at 12:30 PM on 26.07.2025 and concluded at 09:00 PM on the same day at the same place. No religious sentiments were hurt, no untoward incident happened during the course of examination. The examination was concluded in a peaceful manner and no damage was caused either to goods or any property.

The above proceedings were typed (Pages 1 - 3) on the computer of United Liner Agencies of India Pvt. Ltd. The Panchanama has been read over to us in Hindi as well and therefore, we find it to be correctly recorded and typed as per our say. We the above said panchas have read over the said proceedings running from pages 01-03 and find that it has been correctly recorded as per our say.

<b>Pancha 1 (Shri. Navin Praj Bhanushali)</b>	<i>Navin P. Bhanushali</i>
<b>Panch 2 (Shri. Arun Shivsagar Giri)</b>	<i>Arun Giri</i>
<b>Mr. Ramchandra Sawant, an Authorized Representative of the importer for the examination proceedings</b>	<i>Ramchand</i>

Typed and drawn by me  
(as per panchas say)

*[Signature]*  
26/07/25

Devendra Nagesh Pailwan

Intelligence Officer, SIIB(I)

JNCH, Nhava Sheva

In presence of

Manoj Kumar Meena

Senior Intelligence Officer, SIIB(I)

JNCH, Nhava Sheva

*[Signature]*  
26/07/25  
CFS Representative  
(Rajesh Mhate)  
Dy Manager - Operations  
(954415444)





P1 Navik & Bhawli

CB <sup>56</sup> Farwand  
26/12/25

P2 Amr Gm  
26/1/28



# NEENA ENTERPRISES

Shop No.-5-1-767/7/FF, First Floor, Vithal Das Market, Koti Sultan Bazar,  
Hyderabad, Telangana - 500095  
Email:- Neenaenterprises2022@gmail.com

TO,

Date: 26.07.2025

Dy Commissioner of Custom,

SIIB (I)

JNCH, Nhava sheva

Subject: Authority Letter

Ref: 3383103 DT. 20/07/2025

Respected Sir ,

With reference to the above subject we hereby Authorized our CHA **H.P.K Logistics** 11/2067, authorized person Mr, Ramchandra Sawant for examination of cargo, Under SIIB Supervision.

Requested to please allow the same

Please consider our request

Thanking you

Yours Truly

For Neena Enterprises

Neena Upthal  
Proprietor

P<sub>1</sub>  
Navin P Bhunia  
26/07/25

CB  
Sawant  
26/07/25

P<sub>2</sub>  
Amm Glin  
26/7/25

Scanned with OKEN Scanner



भारत सरकार  
Government of India

नविन पेराज भानुशाली  
Navin Peraj Bhanushali  
जन्म तारीख/DOB: 25/10/1980  
पुरुष/ MALE

आधार हा ओळखीचा पुरावा आहे, नागरिकत्व किंवा जन्मतारखेचा नाही.  
हे फक्त पडताळणीसाठी वापरले जावे (ऑनलाइन प्रमाणीकरण किंवा QR कोडचे स्कॅनिंग/ ऑफलाइन XML)  
Aadhaar is proof of identity, not of citizenship  
or date of birth. It should be used with verification (online authentication, or scanning of QR code / offline XML).

XXXX XXXX 8420

माझे आधार. माझी ओळख

Navin P. Bhanushali  
887968914  
26/07/25

भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India

पत्ता:  
S/O: पेराज भानुशाली, 18-106 फाम सीएसएस लि प्लॉट नं  
19-19 ए, सेक्टर 11, नवी मुंबई, कोपर खेर्ण, ठाणे,  
महाराष्ट्र - 400709  
Address:  
S/O: Peraj Bhanushali, 18-106 Fam CHS Ltd Plot No  
19-19 A, Sector 11, Navi Mumbai, PO: Kopar  
Khairne, DIST: Thane,  
Maharashtra - 400709

XXXX XXXX 8420  
VID : 9116 7515 0772 7807

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

Navin P. Bhanushali  
887968914  
26/07/25



भारत सरकार  
Government of India



अरुण शिवसागर गिरी  
Arun Shivsagar Giri  
जन्म तारीख / DOB : 08/05/1982  
पुरुष / Male



5532 8646 4918

आधार - सामान्य माणसाचा अधिकार

Arun  
9833809761

7/26/25, 6:00 PM


IMG-20250726-WA0019.jpg


भारतीय विशिष्ट अंकित प्राधिकरण  
Unique Identification Authority of India


पत्ता S/O शिवसागर गिरी, घर नं.  
627, सोनारी जसखार मार्ग, गणपती  
मंदिर जवळ, पोस्ट ऑफीस जसखार,  
जसखार, रायगड, महाराष्ट्र,  
400707

Address: S/O Shivsagar Giri, Ghar No  
627, Sonari Jaskhar Marg, Near Ganpati  
Mandir, Post Office Jaskhar, Jaskhar,  
Jaskhar, Raigarh, Maharashtra, 400707





5532 8646 4918

  
1947  
1800 300 1947

  
help@uidai.gov.in

  
www.uidai.gov.in



	<p>कार्यालय परधान आयुक्त, सीमाशुल्क (सामान्य), नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुम्बई-400001</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001</p> <p>e-mail: cbsec.nch@gov.in</p>	<p>FORM - H</p> <p>[see sub-regulation (9) of regulation 13]</p> <p>IDENTITY-CUM-AUTHORITY CARD</p> <p>Phone no: 022-22757891</p> <p>CARD NO. 5515/2022</p>	<p>Valid upto 19.11.2025</p> <p>Shri/Ms. RAMCHANDRA D SAWANT having been registered in the books of this office as EMPLOYEE of Shri/Sarvashri/Ms./M/s. HPK LOGISTICS (Customs Broker License No. AWYPK8584D [11/2067]) for assisting the Customs Broker or his authorized employee(s).</p> <p>This identity card is valid for a period of five years from the date of issuance or until the cancellation of the license issued to his principal, whichever is earlier.</p> <p>Specimen signature of employee:</p> <p>Name of the Customs Broker:</p> <p>Customs Broker Licence No.:</p> <p>Customs station:</p> <p>Dated:</p> <p>HPK LOGISTICS</p> <p>AWYPK8584D [11/2067]</p> <p>MUMBAI</p> <p>02.12.2022</p> <p><i>Sawant</i></p> <p></p> <p></p> <p></p> <p>Signature of the Deputy/Assistant Commissioner of Customs</p>	<p>1. यह कार्ड अंतरणीय नहीं है और इस मुंबई सीमा शुल्क के किसी भी कर्मचारी द्वारा मांगे जाने पर प्रस्तुत किया जाना चाहिए।</p> <p>2. यह कार्ड सीबीएलएअर 2018 के विनियमन 13(9) के तहत सीमाशुल्क ब्रोकर के मालिक/भागीदार/निदेशक/कर्मचारी को जारी किया गया है जिसका नाम कार्ड के मुखपृष्ठ पर उल्लिखित है।</p> <p>3. यह कार्ड मुंबई सीमा शुल्क क्षेत्र में सीमा शुल्क निकासी कार्य करने के लिए मान्य है।</p> <p>4. इस कार्ड का उपयोग किसी अन्य उद्देश्य के लिए नहीं किया जाना चाहिए।</p> <p>5. इस कार्ड को सीमा शुल्क क्षेत्र के अंदर हर समय पहना और प्रदर्शित किया जाना चाहिए।</p> <p>6. जब यह कार्ड किसी भी कारण से अमान्य हो जाता है, तो इसे जारी करने वाले प्राधिकारी को तत्काल वापस किया जाना चाहिए।</p> <p>7. इस कार्ड के खो जाने/मिलने की सूचना नियंत्रण कक्ष, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई [फोन: 022-22757575 (24 घंटे)] या निकटतम पुलिस स्टेशन में तुरंत दें।</p> <p>1. This card is non-transferable and should be produced on demand by any employee of Mumbai Customs.</p> <p>2. This card has been issued under Regulation 13(9) of CBLR 2018 to the Proprietor/Partner/Director/Employee of Custom Broker whose name is mentioned on the face of the card.</p> <p>3. This card is only valid for transacting Customs clearance work in Mumbai Customs Zones.</p> <p>4. This card should not be used for any other purpose.</p> <p>5. This card should be worn and displayed at all times inside Customs Area.</p> <p>6. When this card ceases to be valid for any reason, it should be returned to the issuing authority.</p> <p>7. If this card is lost/found by anyone, it should be immediately be informed/returned to the Control room, New Custom House, Ballard Estate, Mumbai. Phone - 022-22757575 (24 hrs.) or to the nearest Police Station.</p>
---	---	---	---	---

*Sawant*

*26/11/25*

*5702258283*





भारत सरकार  
Government of India

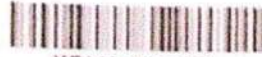
भारतीय विशिष्ट पहचान प्राधिकरण  
Unique Identification Authority of India

नामांकन क्रम / Enrollment No. : 2722/41706/16153

06/04/2012

To  
Ramchandra Dnyandev Sawant  
रामचंद्र दानंदेव सावंत  
Mu Po Khugaon Ta Shurala,  
VTC: Khugaon, PO: Khugaon,  
District: Sangli,  
State: Maharashtra, PIN Code: 415405,  
Mobile: 9702748273

04040866



KF040408668F1



आपका आधार क्रमांक / Your Aadhaar No. :

**2775 0787 7034**

मेरा आधार, मेरी पहचान



भारत सरकार  
Government of India



रामचंद्र दानंदेव सावंत  
Ramchandra Dnyandev Sawant  
जन्म तिथि / DOB: 06/03/1983  
पुरुष / Male

**2775 0787 7034**

मेरा आधार, मेरी पहचान



*Handwritten signature:* Sawant  
*Handwritten date:* 26/11/25  
*Handwritten number:* 9702748273



**J M BAXI PORTS AND LOGISTICS PVT LTD****Container Freight Station**

Sector -8, Dronagiri, Opp. Bhendkhal Village, Taluka - Uran, District – Raigad, Navi Mumbai - 400707

**COMPUTERISED WEIGH BRIDGE**

Container No.	DFSU7485925	40	Slip No.	WS-0036
			Date	26.07.2025
	Gross weight :	30070	Kg	
	Tare Weight :	3800	Kg	
	Net Weight :	26270	Kg	
SSR NO.				
	Operator:	Yard Operation		



P<sub>1</sub>  
 Navin P. Bhurelkar  
 26/7/25

CB  
 Fawad  
 26/7/25

P<sub>2</sub>  
 Arun Girm  
 26/7/25



**J M BAXI PORTS AND LOGISTICS PVT LTD****Container Freight Station**

Sector -8, Dronagiri, Opp. Bhendkhal Village, Taluka - Uran, District – Raigad, Navi Mumbai - 400707

**COMPUTERISED WEIGH BRIDGE**

Container No. OOCU8650488

40

Slip No. WS-0035

Date 26.07.2025

Gross weight : 30030 Kg

Tare Weight : 3800 Kg

Net Weight : 26230 Kg

SSR NO.

Operator: Yard Operation

P<sub>1</sub>

Navin P. Bhutani  
26/7/25

CB

Fawad  
26-7-25

P<sub>2</sub>

Arun Gani  
26/7/25



Supurdginama dated 26.07.2025 (undertaking for safe custody of Examined goods)

To,

The President of India,

Sir/Madam,

I, the undersigned, of M/S. United Liner Agencies of India Pvt. Ltd. Cfs, (J. M. Baxi Ports And Logistics Private Limited), Sector 8, Dronagiri, Opposite Bhendkhal Village, Taluka Uran, District Raigad, Navi Mumbai-400707. Container Freight Station. do hereby state that today i.e, on 26.07.2025, has received 804 Large Jute Bags stuffed in containers bearing no. DFSU7485925 and OOCU8650488 both of 40 FT of item declared as Betel Nut Product Known as Supari (Menthol Scented Sweet Supari)(Mouth Freshner) covered under Bill Of Entry No. 3383103 Dated 20.07.2025 imported by M/s. Neena Enterprise (IEC-AEXPU6482P) Lying At of M/S. United Liner Agencies of India Pvt. Ltd. Cfs Cfs, (J. M. Baxi Ports And Logistics Private Limited), Sector 8, Dronagiri, Opposite Bhendkhal Village, Taluka Uran, District Raigad, Navi Mumbai-400707 under the provisions of Customs Act, 1962 for safe custody.

I hereby, undertake to keep the said goods lying at /S. United Liner Agencies of India Pvt. Ltd. Cfs Cfs, (J. M. Baxi Ports And Logistics Private Limited), Sector 8, Dronagiri, Opposite Bhendkhal Village, Taluka Uran, District Raigad, Navi Mumbai-400707 with us for safe custody during pendency of proceedings under Customs Act, 1962 and the rules made thereunder in the same condition. We further undertake that we will not deliver the said goods to any other person or otherwise dispose off, part with, sell, transfer, process or deal with the said goods in any manner whatsoever without any orders in writing from the proper officer having jurisdiction in the said matter.

26/07/25

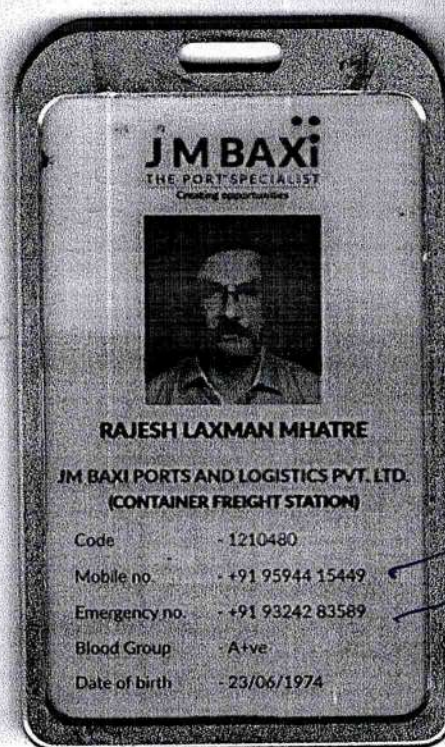
Name: *Rajesh Kumar*  
 Dy. Manager - Operations

Date: 26.07.2025

Place: M/s. United Liner Agencies of India Pvt. Ltd. CFS

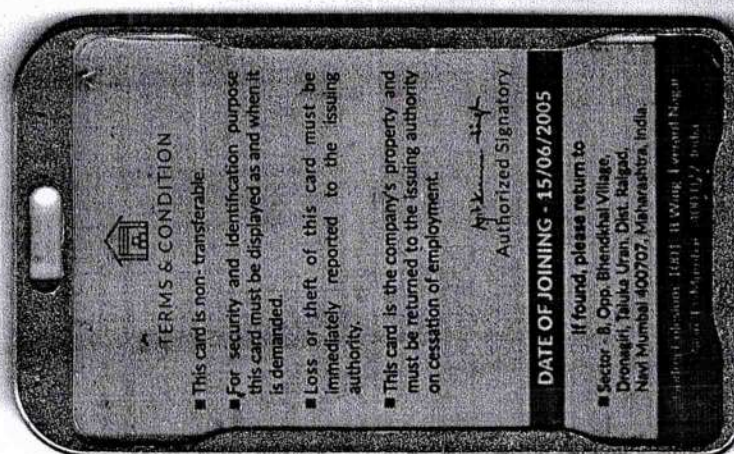






26/07/25  
Rajesh Mhatre  
9594415449





*26/7/25*  
*(Chief whate)*



7991712397

GATEWAY TERMINALS INDIA  
PVT.LTD

IIR-Deliver Import

Date : 16-07-2025 11:46

CTR No : 100CU8650488  
 BAT ID : B768  
 Line : OCL  
 Trans ID : 4562325

Status : FCL

ISO : 4410

Group Cd : ULA

PN 57

Client : FCL

Gross Wt. : 30.33 MT

SEAL 1 : OOLJVC6183

SEAL 2 :

SEAL 3 : 16 JUL 2025

SEAL 4 :

Scan : SCAN D RSDT01

Haz 3 :

Haz 2 :

Is Reefer : NO

Is ODC : NO

Is Damage : NO

Vs : OOCL HAMBURG

VIA : R0898

PCD/POL : INNSA/SGSIN

Trk No : MH46BU6816

D/L : UP6320070034889

Driver : RAMU

Trk In : 16-07-2025 10:24

Trk out : 16-07-2025 11:46

Remark :

Roof and bottom not checked

GAT WAY TERMINALS INDIA  
PVT.LTD

I -Deliver Import

Date : 16-07-2025 16:44

CTO : DFSU7485925 ✓

BAT ID : R677

Line : OCL

Trans ID : 4563136

Status : FCL

ISO : 4410

Group Cd : ULA ✓

PN 5 :

Client Code : 6JK

Gross Wt. : 30.33 MT

SEAL 1 : OOLJVC6182 ✓

SEAL 2 :

SEAL 3 :

SEAL 4 :

Scan :

Haz 3 :

Haz 2 :

Is Reefer : NO

Is ODC : NO

Is Damage : NO

Vs : OOCL HAMBURG

VIA : R0898

PCD/POL : INNSA/SGSIN

Trk No : MH46AF1131

D/L : UP6420150001835

Driver : RAJESH KUMAR

Trk In : 16-07-2025 15:13

Trk out : 16-07-2025 16:44

Remark :

Roof and bottom not checked

3800

44890

SEAL MISMATCH

3800  
44890P1  
Anshu P. Bhavali  
26/07/25CB  
Ravi  
26-7-25P2  
Adm Giri  
26/7/25



*Shahw*  
*26/7/25 14:27*  
**J M BAXI CFS**  
*Dhendra Thakur*  
*Manager - Operations*

**Work Order For Seal Cutting Cum Custor**  
**Exam Job Order**

IS004523-25-26 /26/07/2025 12:48

IGM/Item No : 1144500 / 321

CHA Name : H P K Logistics

Importer Name : NEENA ENTERPRISES

BE No : 3383103

Container No	Seal No	Pkgs	Cargo Wt.	Con Siz
DFSU7485925	OOLJVC6182	402	26530	40
OOCU8650488	OOLJVC6183	402	26530	40

Generated By : jmb.janmanjayb

Print By : jmb.vishwasm

*P1*  
*Narish-Bhuvani*  
*26/07/25*

*CB*  
*Fawad*  
*26-7-25*

*P2*  
*Ashw Gini*  
*26/7/25*





**Form C**  
**Government of India**  
**Food Safety and Standards Authority of India**  
**License under FSS Act, 2006**



अनुज्ञप्ति संख्या / License Number: 13623999000047



- |   |  |
|---|--|
| 1. Name & Registered Office address of Licensee / अनुज्ञप्तिधारी के पंजीकृत कार्यालय का नाम और पता: | NEENA ENTERPRISES<br>SHOP NO.- 5-1-767/7/FF, FIRST FLOOR, KOTI, SULTAN BAZAR, Hyderabad, Telangana-500095  |
| 2. Address of Authorized Premises / प्राधिकृत परिसरों का पता:                                       | SHOP NO.-5-1-767/7/FF, FIRST FLOOR, KOTI, SULTAN BAZAR, Amberpet Circle No 16, Hyderabad, Telangana-500095 |
| 3. Kind of Business / कारोबार का प्रकार:  | Trade/Retail - Importer  |
| 4. Dairy Business Details / डेयरी कारोबार विवरण हेतु:   | No   |
| 5. Category of License / अनुज्ञप्ति का वर्ग:  | Central License  |

This license is granted under and is subject to the provisions of FSS Act, 2006 all of which must be complied with by the licensee. / यह अनुज्ञप्ति खाद्य संरक्षा और मानक अधिनियम, 2006 के अधीन अनुदत्त की गई और वह अधिनियम के उपबंधों के अध्यादीन है जिनका अनुज्ञप्तिधारी द्वारा अवश्य पालन किया जाना चाहिए.

Place / स्थान: FSSAI Chennai  
 Issued On / दिनांक: 06-06-2025 (Modified License)  
 Valid Upto / वैधता: 14-03-2026 (For details, refer Annexure)

**Designated Officer**  
 Date : 06-06-2025 09:36:33  
 User Id : 110215  
 Verified through Mobile : 89XXXXXX00  
 License Issued On : 06-06-2025 09:36:33

**Annexures:**

1. Product Annexure
2. Validity Annexure
3. Non-Form C Annexure
4. Conditions Of License

**Note:**

1. Application for renewal of License can be filed as early as 180 days prior to expiry date of License. You can file application for renewal or modification of License by login into FSSAI's Food Safety Compliance System(<https://foscos.fssai.gov.in>) with your user id and password or call us at 1800112100 for any clarification.
2. This License is only to commence or carry on food businesses and not for any other purpose.
3. This is computer generated license and doesn't require any signature or stamp by authority.
4. Communications from FoSCoS are being sent to nexxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxcom , nexxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxcom , nexxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxcom and 93xxxxx498 ,



## Validation And Renewal Annexure



Form C  
Government of India  
Food Safety and Standards Authority of India  
License under FSS Act, 2006



अनुज्ञप्ति संख्या / License Number: 13623999000047

Validity From	Validity Upto	Issued On	Fee Paid	Type	Issuing Authority
25-01-2023	24-01-2024	25-01-2023	8850 INR	New	Central Licensing Authority
25-01-2024	24-01-2025	22-01-2024	8850 INR	Renewal	Central Licensing Authority
15-03-2025	14-03-2026	15-03-2025	35400 INR	Renewal	Central Licensing Authority
15-03-2025	14-03-2026	06-06-2025	1180 INR	Modification	Central Licensing Authority

## Suspension History

S.No	History	Date
	N/A	

Current Status of License: License Issued

## Note:

- Application for renewal of License can be filed as early as 180 days prior to expiry date of License. You can file application for renewal or modification of License by login into FSSAI's Food Safety Compliance System(<https://foscos.fssai.gov.in>) with your user id and password or call us at 1800112100 for any clarification.
- FSSAI vide order number 15(31)2020/FoSCoS/RCD/FSSAIpt1-Part(4) dated 11th January 2023 allowed Instant Renewal of License / Registration.
- FSSAI vide order number 15(31)2020/FoSCoS/RCD/FSSAI dated 29th October 2021 has allowed the renewal of Licenses / Registration till 180 days of the expiry date subject to payment of penalty.
- Modification\* (if any) denotes the change in the Authority. Issuing Authority mentioned along with Modification\* is the Jurisdictional Authority with effect from the date of issuance of modified license.

P1  
Navin B. Bhakuni  
26/07/25

CB Fawad

Page 4 of 7

70

P2  
Arun Gm  
26/7/25



## Other Condition

1. Proprietors of hotels, restaurants and other food stalls who sell or expose for sale savouries, sweets or other article of food shall put up a notice board containing separates lists of the articles which have been cooked in ghee, edible oil, vanaspati and other fats for the information of the intending purchasers.
2. Food business operator selling cooked or prepared food shall display a notice board containing the nature of articles being exposed for sale.
3. Every manufacture (including ghani operator) or wholesale dealer in butter, ghee, vanaspti, edible oils, solvent extracted oil, de oiled meal, edible flour and any other fats shall minimum a register showing the quantity of manufactured, received or sold, nature of oil seed used and quantity of de oiled meal and edible flour used etc. as applicable and the destination of each consignment of the substances sent out from his factory or place of business, and shall present such register for inspection whenever required to do so by the licensing authority.
4. No producer or manufacturer of vegetable oil, edible oil and their products shall be edible for license under this act, unless he has own laboratory facility for analytical testing of samples
5. Every sale and movement of stocks of solvents- extracted oil, 'semi refined' or 'raw grade I', edible groundnut flour or edible coconut flour, or both by the producer shall be a sale or movement of stocks directly to a registered user and not to any other person, and no such sale or movement shall be effected through any third party.
6. Every quantity of solvent-extracted oil, edible groundnut flour or edible coconut flour, or both purchased by a registered user shall be used by him in his own factory entirely for the purpose intended and shall not be re-sold or otherwise transferred to any other person :  
Provided that nothing in this sub-clause shall apply to the sale or movement of the following:-
  1. Karanjia oil
  2. Kusum oil
  3. Mahua oil
  4. Neem oil
  5. Tamarind seed oil
  6. Edible groundnut flour bearing the I.S.I certification mark
  7. Edible coconut flour bearing the I.S.I certificate mark
7. No food business operator shall sell or distribute or offer for sale or dispatch or deliver to any person for purpose of sale any edible oil which is not packed, marked and labeled in the manner specified in the regulations unless specifically exempted from this condition vide notification in the official Gazette issued in the public interest by food safety commissioners in specific circumstances and for a specific period and for reason to be recorded in writing.

P1  
Navin P. Bhunwari

CB

Fawad

P2  
Aam Gir  
26/7/25





**सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण**  
**CUSTOMS AUTHORITY FOR ADVANCE RULINGS**  
**नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१**  
**NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001**  
**ई-मेल/E-MAIL: cus-advrulings.mum@gov.in**

The 24<sup>th</sup> of February, 2023  
 Ruling No. CAAR/Mum/ARC/15/2023  
 In

Application No. CAAR/CUS/APPL/80/2022-O/o Commr-CAAR-MUMBAI

Name and address of the applicant	M/s Neena Enterprises, Shop No. 8, First Floor, 5-1-767/8/FF, Vithal Das Market, Koti, Hyderabad, Telangana - 500095
Commissioner concerned	The Commissioner of Customs (Nhava Sheva -I), Jawaharlal Nehru Customs House, Nhava Sheva, Tal Uran, District Raigad, Maharashtra - 400707
Present for the application	Shri. Anil Kumar Mishra (advocate), Shri. Ankit Vishnoi (advocate) and Shri. Gagan Uppal (representative under authority from proprietor)
Present for the Department	None

**Ruling**

M/s Neena Enterprises (hereinafter referred to as 'the applicant', in short) filed an application for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR, in short). The said application dated 14.11.2022 was received in the secretariat of the CAAR, Mumbai on 14.11.2022 along with its enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act'). The applicant is seeking advance ruling on the classification of Menthol Scented Sweet Supari which they intend to import.

2. The applicant is engaged in the business of trading of Pan Shop related spices and beetle nuts and indicated that they propose to import Menthol Scented Sweet Supari (hereinafter referred to as the 'subject goods'). There is huge demand and business potential in import of beetle nut product - bulk cutting sweet supari for use of the manufacturers of branded sweet supari as use in spice-based mouth freshener. They intend to import the said goods through the seaport at Nhava-Sheva, Mumbai. Accordingly, comments from the jurisdictional Principal



Commissioner / Commissioner of Customs were invited. However, no comments were received from the jurisdictional authority.

3. The applicant has submitted detailed information regarding the concerned subject goods and the procedure for manufacture of the same. The raw whole, split or ground betel nut (areca nut) provisionally preserved or not, as an agricultural product, is classifiable under CTH 0802. Arecoline is a mild parasympathomimetic stimulant alkaloid found in the areca nut, the fruit of the areca palm. It can bring a sense of enhanced alertness and energy, euphoria and relaxation. Chewing the nut stimulates the flow of saliva to aid digestion. In India there is a huge market of betel nut-based product sweet supari which is a sweet and flavoured preparation of crushed / cut betel nut with menthol, cardamom, sweetener, edible colours and usually packed in air-tight pouches. The product is sold across the retail counters and is used as a mouth freshener. Supplementary Notes, note no. 2 of Chapter 21 of the Customs Tariff reads as under:

*"In this Chapter "Betel Nut" product known as "SUPARI" means any preparation containing Betel-Nuts, but not containing any one or more of the following ingredients, namely: Lime, Katha (catechu), and tobacco whether or not containing any other ingredients, such as Cardamom, Copra or menthol."*

The applicant submits that their case is that the products should ordinarily be covered under entry 21069030 which is *"Betel Nut Product known as Supari"*.

#### 3.1. Menthol/ Scented Sweet cutting supari (Nut based mouth freshener FSSAI category - 5.2.4.1)

The applicant submitted that they intend to import the product sweet supari in bulk. The imported product would be manufactured at shippers' overseas locations by following the processes such as:

- a) Drying of Betel Nut,
- b) Removing of large impurities by labour,
- c) Removing of small impurities by de-stoner, metal deflection (removal of metal item, if any),
- d) Garbling in automatic garblers,
- e) Polishing in polishing machine,
- f) Sterilization to remove bacterial count,
- g) 3 stage cutting,
- h) blowing of weightless particles in blower,
- i) Gravity separation by automatic gravity separation machine,
- j) Roasting in fire gas rotary roaster,
- k) Adding scents and flavours e.g., Menthol, Spices, sweetening agents etc. in desired quantities along with liquid flavours (as and if desired) and edible oil are mixed in automatic mega size Blenders,
- l) Packaging in industrial packs of 50kg to 80kg as per requirement.
- m) This process does not contain any materials like Lime, Katha (catechu) and tobacco.



3.2. Also, in terms of the indicated additives like sweeteners, flavours and menthol, the product is classifiable under 2106.90.30 in terms of Supplementary Note 5(b) to Chapter 21 which reads as:

*5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), inter alia, includes:  
(b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;*

Indian buyers of the applicant as industrial manufacturers of branded sweet supari may or may not further improve the products with other additives like scents and saffron before packing it in small packages for wholesale and retail, with their brand.

3.3. As the articles to be imported would essentially be the same in characteristics of the finished goods sold in the market under GST regime and the applicants believe that a Customs Ruling is required in absence of an equivalent clarification in Customs as is in GST Circular No. 163/19/2021-GST dated 6th October, 2021 which holds that (relevant Text reproduced) -

*Applicability of GST on scented sweet supari & flavoured and coated Illaichi:*

*7.1 Representations have been received seeking clarification regarding classification and applicable GST rates on flavoured and coated Illaichi, and scented sweet supari.*

*7.2 Scented sweet supari falls under tariff item 2106 90 30 as "Betel nut product" known as "Supari" and attracts GST rate of 18% vide entry at S. No. 23 of Schedule III of notification No. 1/2017- Central Tax (Rate) dated 28.6.2017.*

3.4. Further, the applicant has submitted the following points:-

(i) Value addition: It is submitted therein that for the product Menthol/ Scented Sweet cutting supari the manufacturing process involves intricate and skilled manufacturing process on raw produce the value of the processed materials is enhanced at each and every stage.

(ii) The preparation: The process before the blending mainly adds to quality and shelf life. While blending, the fragrance imparts a distinct function and nature to the finished articles which have than the major function as suppression of bad mouth odour. In this process while the lipids of fragrances retain flavour, the sweetening agents remain inert till mixed with saliva. The water in saliva after mixing with the sweetening agents releases the retained flavours in mouth which suppresses bad mouth odours.

(iii) Changed nature: The preparation by use of above ingredients results in a manufacturing product which is distinct and distinguished from any of the ingredient used in the preparation. The resultant products are for end use only as mouth freshener and same cannot be ordinarily used for any other purposes.

(iv) Products distinct from articles of chapter-8/ chapter-9: Since the manufacturing process above intends to manufacture a new and distinct product with a distinct use, the skilled and measured blending of flavours and sweeteners exceeds the mere process of preservation. The manufacturing processes results in an edible preparation having a distinct as a new edible product where betel nut is merely one of the ingredients of whole



preparation. In this regard the supplementary note to Chapter 21 is pertinent to the issue under consideration which reads as:

*2. In this Chapter "betel nut product known as Supari" means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol.*

(v) GST / Customs classification adopted and clarified by central government: Kind reference in this regard is invited to Agenda of 45th Meeting of GST Council and the recommendation of the fitment committee available at [https://gstcouncil.gov.in/sites/default/files/Agenda/Detailed Agenda Note - 45thGSTCM Vol2.pdf](https://gstcouncil.gov.in/sites/default/files/Agenda/Detailed%20Agenda%20Note%20-%2045th%20GSTCM%20Vol2.pdf) which confirms classification of the Sweet Supari under 2106.90.30 and IGST rate as 18%. Subsequently CBIC issued Circular No. 163/19/2021-GST dated 06 October 2021 clarifies the position of the Union Government to be in conformity of the GST Council.

(vi) Relevance to Customs Tariff: Kind reference is invited to the explanations (iii) and (iv) appended to IGST Rate Notification 01/2017- IGST (rate) Dated 8/6/2017 which read as below:

*(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).*

*(iv) The rules for the interpretation of the First Schedule to the Customs Tariff, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.*

(vii) Identical provisions have been incorporated in CGST Rate notification NO. 01/2017- CGST (Rate) Dated 28/6/2017.

(viii) It appears that in view of the acceptance of the fitment committee in GST Council, clarificatory acceptance of Central Government through its board circular and the homogenous adaptation of Customs Tariff Act for classification and interpretation makes it amply clear that the classification of any product under Customs and GST has to remain same for all purposes in both laws. This would also be required with a view that while filing a bill of entry, a product cannot be classified in two different headings for the purpose of charging basic customs duty and IGST.

3.5. The applicant submits and prays that in view of the above, the Hon'ble Authority may kindly issue the advance ruling on classification of menthol/scented sweet cutting supari, flavoured under CTH 2106.90.30.

4. Personal hearing in the matter was held on 28.12.2022 wherein Shri. Anil Kumar Mishra (advocate), Shri. Ankit Vishnoi (advocate) and Shri. Gagan Uppal (representative under authority from proprietor) represented the applicant. However, no one was present for the



department/jurisdictional commissionerates. The representatives re-iterated the contents of CAAR-I application and submitted sample of menthol scented, sweetened supari during the course of hearing. They were requested to produce their financial records – balance sheet, P&L statement and sale/purchase documents in terms of power granted under section 28L of the Customs Act, 1962. They requested to grant 15 days' time to file the necessary records. Accordingly, the applicant has filed the aforesaid records on 10.01.2023.

5.1. I have gone through the above submissions and all the documents placed before me. Since, no comments have come from the jurisdictional authority, I proceed to deliberate upon the issue on the basis of documents and submissions placed on record. Present application of the applicant needs to be seen in the context of a legal framework governed by Customs Tariff Act, 1975, specifically section 3(7), Chapter notes of Chapters 21 and, if required chapter 8, supplementary note 2 to the chapter 21 and if required chapter note 3 to the chapter 8 of the Customs Tariff, relevant HSN Explanatory Notes of chapters 21 and 8, CBIC Circular No. 163/19/2021-GST dated 6th October, 2021 issued based on the recommendations of the GST Council in its 45th meeting held on 17th September, 2021 clarifying classification aspects related to the products covered in the instant application and explanations (iii) and (iv) of the IGST rate notification vide entry at S. No. 23 of Schedule III of notification No. 1/2017-Central Tax (Rate) dated 28.6.2017, amended from time to time.

5.2. As seen from the application the applicant proposes to import Menthol Scented Sweet Supari. According to them they propose to import of beetle nut product in form of bulk cutting sweet supari for use by the manufacturers of branded sweet supari for use in spice-based mouth freshener. From the contents of the application, it is seen that the subject products will be subjected to few processes before the importation. Before proceeding further, it is essential to consider the various parameters governing classifications for the subject goods.

5.3. It is very important to note that most of the judgements/case laws relied upon by CAAR while issuing Customs Advance Rulings on the classification of betel nut/betel nut products in various forms were delivered under the Central Excise Act, 1944 read with Central Excise Tariff Act, 1985 in which primary bone of contention was whether a particular process – like flavouring, roasting, boiling etc.- amounts to manufacture- under section 2 (f) or under specific Chapter Note – or not. With the onset of GST regime w.e.f. 01.07.2017- taxation event has changed from 'manufacture' under Central Excise regime to 'supply' under GST regime. There is a significant difference in the wordings of chapter note 6 of chapter 21 of the Central Excise Tariff, 1985 and supplementary Note 2 of Chapter 21 of CGST Tariff Act, 2017 due to difference in taxable events under respective legislations. These notes are reproduced below:

Chapter note 6 of chapter 21 of erstwhile Central Excise Tariff Act, 1985

*"6. In relation to product of tariff item 2106 90 30, the process of adding or mixing cardamom, copra, menthol, spices, sweetening agents or any such ingredients other than lime, katha (catechu) or tobacco to betel nut, in any form, shall amount to "manufacture".*



Supplementary Note 2 of Chapter 21 of Customs Tariff Act, 1975 as well as CGST Tariff Act, 2017

*"betel nut product known as 'Supari'" means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol*

For legal purposes an issue of classification, as per GRI 1, has to be decided on the basis of tariff heading, section notes and chapter notes. Viewed in this context the change on the wording of chapter note (6 of Ch. 21 of Central Excise Tariff, 1985) mentioned above has significant impact on deciding the classification under CTH 2006 of chapter 21 of the Customs Tariff Act, 1975.

5.3.1 Hence judgments or rulings, primarily on the issue of whether a process of manufacture has taken place or not for deciding resultant product's classification, hold no ground due to introduction of completely different supplementary note 2 (compared to erstwhile C Excise chapter note 6) in Customs Tariff Act as well as CGST Tariff Act at present. It is still noteworthy to note that the scheme of classification of goods under Central Excise law continues to be almost same under GST law. However, Chapter Note 6 of Chapter 21 under Central Excise Tariff has given way to a new note-supplementary Note 2 – in Chapter 21 of CGST Tariff. Incidentally this supplementary note 2 is verbatim same to the supplementary note 2 under Customs Tariff Act, 1975. Reference to 'manufacture' in erstwhile Chapter Note 6 under Central Excise Tariff is not very relevant to decide Customs classification matter. Moreover, GST council and CBIC circular have given a new dimension to the interpretation of supplementary Note 2 of Chapter 21 of the GST Tariff. Supplementary Note 2 being exactly same under GST Tariff as well as Customs Tariff I would evaluate the classification of menthol scented supari under present legal framework.

5.3.2 At present, scented sweet supari's classification in the GST regime is decided under CTH 2106 90 30 based on the recommendation of the GST Council and given effect through the CBIC Circular. Supplementary note 2 defines the betel nut product known as supari. It means the present supplementary note provides us basis for deciding which betel nut product known as supari falls under heading 2106 90 30. As stated earlier the wording of supplementary note 2 under GST tariff and Customs tariff is exactly same. Section 3(7) of Customs tariff act provides linkage between GST legal framework and Customs law for the purpose of charging the duty. Section 3(7) of Customs Tariff Act, 1975 reads as follows.

*Section 3. Levy of additional duty equal to excise duty, sales tax, local taxes and other charges.*

*Sub-section (7) Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty percent as is leviable under section 5 of the Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (8) [or sub-section (8A), as the case may be.*

This provision has been substituted (w.e.f. 1-7-2017 vide Notification No. 25/ 2017-Cus., dated 28-6-2017) by s.4 of the Taxation Laws (Amendment) Act, 2017 (18 of 2017).



In such a situation recourse to erstwhile chapter note 6 of chapter 21 of C Ex Tariff act, 1975, which is no more in force, for the purpose of deciding classification of a product under consideration under Customs Tariff act is legally unsustainable. Moreover, CBIC circular and GST council have also taken recourse to present day supplementary note read with tariff headings under GST, and not to the judgments or rulings under erstwhile C Excise law for deciding the classification of scented sweetened supari. Hence present application also requires scrutiny under same set of legal framework.

Deciding the classification of scented sweetened supari (betel nut product known as supari) in the light of provisions of supplementary note 2 of chapter 21 read with CTH 2106 90 30 of GST tariff Act 2017 and deciding the classification of other betel nut products known as supari e.g. menthol scented supari, as per case laws decided under chapter note 6 of chapter 21 of erstwhile Central Excise Tariff Act, 1985 will be legally contradictory.

5.3.3 That is where the importance of CBIC circular on classification of scented sweetened supari lies. As stated earlier a nexus between Customs and domestic indirect taxation at Central government level (CGST/IGST) is established through sub-section 3(7) of the Customs Tariff Act, 1975. Today we cannot have legally sustainable framework under which we decide the classification of goods based on settled case laws under the erstwhile Central Excise regime and charge the IGST on imports as per present day GST tariff without factoring in implications of changes made from erstwhile Central Excise chapter note to present day GST supplementary/Chapter notes.

5.4. On the examination of extant legal framework mentioned supra I find that the classification for scented sweetened supari is found in chapter 21. The chapter 21 is titled as 'Miscellaneous edible preparations' and chapter heading 2106 covers 'Food preparations not elsewhere specified or included'. Sub heading 2106 90 30 is 'Betel nut product known as supari'. And the scope of this tariff entry is specifically explained in supplementary note 2 as follows.

*"In this Chapter "betel nut product known as 'Supari'" means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol".*

Further, relevant tariff heading & tariff item provide as:

2106- Food preparations not elsewhere specified or included.

2106 90 30 --- Betel nut product known as "Supari"

In view of contents of the supplementary note 2 reproduced above, for Betel nut product known as "supari" to fall under the Chapter 21 "betel nut product known as Supari" has to fulfil three conditions;

- 1) preparation should contain betel nuts.
- 2) such preparation should not contain any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco



3) such preparation may or may not contain any other ingredients, such as cardamom, copra, menthol.

After scrutiny of the submissions on the record I have observed that one of the processes involved in the preparation of Menthol Scented Sweet Supari is roasting in fire gas rotary roaster. In so far as roasting is concerned I find that in two different Supreme Court judgments namely (1) Amrit Agro Industries Ltd. & Anr. v. Commissioner of Central Excise, Ghaziabad (2007) 201 ELT 183 (SC), and (2) Commissioner of Customs & Central Excise vs Phil Corporation Ltd in Appeal (civil) 2215 of 2002 dated 07/02/2008 roasting of nuts is held as a preparation. In paras 10 and 11 of Supreme Court judgment in case of Commissioner of Customs & Central Excise vs Phil Corporation Ltd para 6 and 7 of Supreme Court judgment in Amrit Agro Industries Ltd. & Anr. v. Commissioner of Central Excise, Ghaziabad have been relied upon and these paras are reproduced below.

*10. The learned Additional Solicitor General further submitted that the controversy involved in this case is no longer res integra. He placed reliance on the recent judgment of this court in Amrit Agro Industries Ltd. & Anr. v. Commissioner of Central Excise, Ghaziabad (2007) 201 ELT 183 (SC), according to which roasted peanuts would fall under Chapter 20.*

*Para 6 of the judgment reads as under: - "Having gone through the records and having examined the process undertaken by the assessee, we are in agreement with the view expressed by the Tribunal ("CEGAT") regarding classification of roasted peanuts under Heading 20.01. The Tribunal had adopted a correct test when it says that the essential structure of the peanut is not changed by the process of roasting. The assessee merely applies salt to roasted peanuts which does not obliterate the essential character. Moreover, roasting is a process. That process has not been excluded in Note 1 to Chapter 20. Therefore, roasted peanuts are covered by Chapter 20.*

*Even according to the Explanatory notes of HSN under Heading 20.08 ground- nuts, almonds, peanuts etc. which are dry- roasted, fat-roasted whether or not containing vegetable oil are the items which all would stand covered by the said Heading 20.08."*

*11. The learned Additional Solicitor General has also drawn our attention to paragraph 7 of the said judgment which reads as under: -*

*"As stated above, roasted peanut is also a preparation, however, it is a preparation of nuts like almonds, peanuts, ground-nuts etc. They are products which are prepared or preserved by processes like roasting. As stated above, roasting is not chilling, it is not freezing. As stated above, roasting is not one of the enumerated processes in Chapter Note No. 1 to Chapter 20. Heading 20.01 specifically refers to preparations of vegetables fruit, nuts or plants. Sub-heading 2001.90 refers to the word 'Other'. In the circumstances, we are in agreement with the view expressed by the Tribunal that roasted peanut falls under Chapter 20 and not under Chapter 21."*

I find that the product under consideration contains betel nut and in view of Supreme Court judgments namely (1) Amrit Agro Industries Ltd. & Anr. v. Commissioner of Central Excise, Ghaziabad (2007) 201 ELT 183 (SC), and (2) Commissioner of Customs & Central Excise vs Phil Corporation Ltd in Appeal (civil) 2215 of 2002 dated 07/02/2008 holding roasting of nuts as a preparation applicant's product satisfies first condition.



I also find that, as stated in para 3.1, the betel nut after cutting into pieces is added with scents and flavours e.g., Menthol, Spices, sweetening agents etc. in desired quantities along with liquid flavours (as and if desired) and edible oil are mixed in automatic mega size Blenders. This satisfies third condition stated above. This also means that the product menthol scented sweet supari clearly falls under Chapter 21 and outside the ambit of chapter 8.

5.5. Further, the General rule of interpretation 3(a) states that the Customs tariff heading which provides the most specific description shall be preferred to the Customs tariff heading providing a more general description. In the instant case CTH 2106 read with supplementary note (2) of Chapter 21 is more specific description than the CTH 0802 read with chapter note (2) to the Chapter 8.

5.6. The applicant has submitted the detailed process carried out on the raw products i.e., betel nut in para 3.1. Applicant has claimed that these processes as described and carried out on the subject products are essential for the preparation of the subject goods as mouth freshener and goods after being subjected to such processes cannot be ordinarily used for any other purpose. Applicant has mentioned in para 3.1 (i) Roasting in fire gas rotary roaster. If this was the end process, means mere roasting, then the resultant product would have been classified under CTH 2008 19 20: Other Roasted nuts of chapter 20 due to description of chapter heading, HSN Explanatory notes to CH 2008 and two Supreme Court judgments. (1) Amrit Agro Industries Ltd. & Anr. v. Commissioner of Central Excise, Ghaziabad (2007) 201 ELT 183 (SC), and (2) Commissioner of Customs & Central Excise vs Phil Corporation Ltd in Appeal (civil) 2215 of 2002 dated 07/02/2008, in which it is held by apex court that the roasting is a preparation (para 9 to 12 of the judgment in M/s Phil Corporation case).

But the applicant's product is subjected to further processes mentioned in para 3.1 (k) adding scents and flavours e.g., Menthol, Spices, sweetening agents etc. in desired quantities along with liquid flavours (as and if desired) and edible oil are mixed in automatic mega size Blenders. This process results in to scented sweet supari as per the applicant. I find that the betel nut products commonly known as supari is covered under sub-heading 21069030 of this chapter. Applicant has relied upon CBIC circular no. 163/19/2021-GST dated 6th October, 2021 for their claim to the classification of Menthol scented sweetened supari.

6.1. Now let me turn to the other legal grounds put forth by the applicant. Applicant has referred to the CBIC Circular No. 163/19/2021-GST dated 6th October, 2021 issued based on the recommendations of the GST Council in its 45th meeting held on 17th September, 2021 for clarifying classification aspects of the scented sweet supari and flavoured coated illaichi. I find that subject goods would be subjected to the processes before their importation and hence it is pertinent to consider the contents of the CBIC circular noted earlier in view of the provisions of the section 3(7) of the Customs Tariff Act, 1975. The relevant para of the said circular is reproduced below:

*7. Applicability of GST on scented sweet supari & flavoured and coated illaichi*



Moreover, applicant's product does not contain lime, katha (catechu) and tobacco and hence it satisfies condition 2 mentioned above. As a result, menthol scented sweet supari is not



Moreover, applicant's product does not contain lime, katha (catechu) and tobacco and hence it satisfies condition 2 mentioned above. As a result, menthol scented sweet supari is not excluded from the scope of note 2 of the Supplementary notes to Chapter 21.

I also find that, as stated in para 3.1, the betel nut after cutting into pieces is added with scents and flavours e.g., Menthol, Spices, sweetening agents etc. in desired quantities along with liquid flavours (as and if desired) and edible oil are mixed in automatic mega size Blenders. This satisfies third condition stated above. This also means that the product menthol scented sweet supari clearly falls under Chapter 21 and outside the ambit of chapter 8.

5.5. Further, the General rule of interpretation 3(a) states that the Customs tariff heading which provides the most specific description shall be preferred to the Customs tariff heading providing a more general description. In the instant case CTH 2106 read with supplementary note (2) of Chapter 21 is more specific description than the CTH 0802 read with chapter note (2) to the Chapter 8.

5.6. The applicant has submitted the detailed process carried out on the raw products i.e., betel nut in para 3.1. Applicant has claimed that these processes as described and carried out on the subject products are essential for the preparation of the subject goods as mouth freshener and goods after being subjected to such processes cannot be ordinarily used for any other purpose. Applicant has mentioned in para 3.1 (j) Roasting in fire gas rotary roaster. If this was the end process, means mere roasting, then the resultant product would have been classified under CTH 2008 19 20: Other Roasted nuts of chapter 20 due to description of chapter heading, HSN Explanatory notes to CH 2008 and two Supreme Court judgments, (1) Amrit Agro Industries Ltd. & Anr. v. Commissioner of Central Excise, Ghaziabad (2007) 201 ELT 183 (SC), and (2) Commissioner of Customs & Central Excise vs Phil Corporation Ltd in Appeal (civil) 2215 of 2002 dated 07/02/2008, in which it is held by apex court that the roasting is a preparation (para 9 to 12 of the judgment in M/s Phil Corporation case).

But the applicant's product is subjected to further processes mentioned in para 3.1 (k) adding scents and flavours e.g., Menthol, Spices, sweetening agents etc. in desired quantities along with liquid flavours (as and if desired) and edible oil are mixed in automatic mega size Blenders. This process results in to scented sweet supari as per the applicant. I find that the betel nut products commonly known as supari is covered under sub-heading 21069030 of this chapter. Applicant has relied upon CBIC circular no. 163/19/2021-GST dated 6th October, 2021 for their claim to the classification of Menthol scented sweetened supari.

6.1 Now let me turn to the other legal grounds put forth by the applicant. Applicant has referred to the CBIC Circular No. 163/19/2021-GST dated 6th October, 2021 issued based on the recommendations of the GST Council in its 45th meeting held on 17th September, 2021 for clarifying classification aspects of the scented sweet supari and flavoured coated illaichi. I find that subject goods would be subjected to the processes before their importation and hence it is pertinent to consider the contents of the CBIC circular noted earlier in view of the provisions of the section 3(7) of the Customs Tariff Act, 1975. The relevant para of the said circular is reproduced below:

*7 Applicability of GST on scented sweet supari & flavoured and coated illaichi.*



7.1 Representations have been received seeking clarification regarding classification and applicable GST rates on flavoured and coated illoichi, and scented sweet supari.

7.2 Scented sweet supari falls under tariff item 2106 90 30 as "Betel nut product" known as "Supari" and attracts GST rate of 18% vide entry at S. No. 23 of Schedule III of notification No. 1/2017-Central Tax (Rate) dated 28.6.2017.

6.2. I find that in this context it is essential to understand the explanations (iii) and (iv) appended to IGST Rate Notification 01/2017- IGST (rate) Dated 8/6/2021, the relevant text is reproduced hereunder:

(iii) "Tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Further, I find that identical provisions have already been incorporated in CGST rate notification no. 01/2017- CGST (Rate) Dated 28/6/2017.

6.3. Applicability of the CBIC circular read with the explanations to the IGST rate notification to the present case can be properly understood by referring to the section 3(7) of the Customs Tariff Act, 1975. Section 3(7) of the Customs Tariff Act, 1975 is reproduced below:

*Section 3. Levy of additional duty equal to excise duty, sales tax, local taxes and other charges.*

*[7] Any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty percent as is leviable under section 5 of the Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (8) [or sub-section (8A), as the case may be].*

This provision has been substituted (w.e.f. 1-7-2017 vide Notification No. 25/ 2017- Cus., dated 28-6-2017) by s.4 of the Taxation Laws (Amendment) Act, 2017 (18 of 2017).

6.4. Contents of the CBIC Circular No. 163/19/2021-GST dated 6th October, 2021 are applicable to the present case by virtue of legal framework discussed supra. Classification and applicable rate of duty under GST are clarified in the paras reproduced from the CBIC circular no. 163/19/2021-GST dated 6th October, 2021 from F. No. 190354/206/2021-TRU.

By virtue of application of section 3(7) of the Customs Tariff Act, 1975 "any article which is imported into India shall, in addition, be liable to integrated tax at such rate, not exceeding forty percent as is leviable under section 5 of the Integrated Goods and Services Tax Act, 2017 on a like article on its supply in India, on the value of the imported article as determined under sub-section (8) [or sub-section (8A), as the case may be].



Based on the contents of the CBIC circular No. 163/19/2021-GST dated 6th October, 2021, it is clear that the provision of section 3(7) of the Customs Tariff Act, 1975 applies to scented supari classifiable under CTH 2106 90 30. In the instant case menthol scented sweet supari does not contain lime, katha (catechu) and tobacco. It will specifically contain menthol. Due to carrying out of such processes this product is not classifiable under chapter 8 of the Customs Tariff Act, 1975. On the background of contending classifications, relevant chapter notes & supplementary notes, CBIC Circular referred above, explanations in the IGST Rate Notification amended from time to time, and the section 3(7) of Customs Tariff Act, 1975 instant product – betel nut product known as supari – menthol scented and sweet - is more appropriately classifiable as a betel nut preparation under chapter 21 i.e., CTH 2106 9030 than in any of the headings under chapter 8. CBIC circular legally supports this view.

6.5 There cannot be a situation where same product is subjected to levy of basic customs duty under one CTH and levy of IGST under another CTH of the Customs Tariff Act, 1975. Hence, in view of supplementary note 2 of chapter 21 of schedule 1 of the Customs Tariff Act, 1975 read with para 7 of the CBIC circular no. 163/19/2021-GST dated 6th October, 2021 from F. No. 190354/206/2021-TRU and the provisions of section 3(7) of the Customs Tariff Act, 1975 the scented sweetened supari merits classification under CTH 2106 90 30.

6.6 Prior to the issuance of the CBIC circular no. 163/19/2021-GST dated 6th October, 2021 from F. No. 190354/206/2021-TRU, I have found that the classification of flavored supari, a betel nut preparation, is decided in few CAAR rulings under chapter 8 based on chapter notes, HSN Explanatory notes to chapter heading 0802, honorable Supreme Court's judgment in M/s Crane Betelnut Powder Works case and CESTAT judgment in M/s Azam Laminates case. I hold that the scented sweetened supari is a betel nut preparation known as supari as per supplementary note 2 to the chapter 21 read with description of tariff heading 2106 90 30 in view of GRI (1) and the CBIC circular no. 163/19/2021-GST dated 6th October, 2021 from F. No. 190354/206/2021-TRU. However, let me examine the legal merit in the classification of scented sweetened supari under from chapter 8 of the Customs Tariff Act, 1975. The chapter note 3 to chapter 8 lays down the following: -

3. Dried fruits or dried nuts of this Chapter may be partially rehydrated or treated for the following purposes:

- (a) For additional preservation or stabilization (for example, by moderate heat treatment, sulphuring the addition of sorbic acid or potassium sorbate;
- (b) To improve or maintain their appearance (for example by the addition of vegetable oil or small quantities of glucose syrup provided that they retain the character of dried fruit or dried nuts.)

In the chapter 8, areca nuts, whole, split, ground, and two residuary sub-headings are mentioned under CTHs 08028010, 20, 30, 90, and 08029000, respectively. In short, nuts including betel nut, are either partially rehydrated or treated for additional preservation or stabilization or for improving or maintaining appearance of the original product. In view of processes to which the applicant's imported supari will be subjected prior to importation it is clear that these processes are not meant for partial rehydration or treating for additional



preservation or stabilization or for improving or maintaining appearance of the original product. Hence the classification of the scented sweetened supari under this chapter is legally unsustainable.

6.7. I find that the Supplementary Note 2 to the Chapter 21: Miscellaneous edible preparations of CGST Tariff Act, 2017 is exactly similar in wording to the Supplementary Note 2 to the Chapter 21 Miscellaneous edible preparations of Customs Tariff Act, 1975. As rightly held by two member erstwhile AAR bench in M/s Excellent Betel Nut case the insertion Chapter Note 6 in the erstwhile Central Excise Tariff, 1985 nullified the effect of Hon'ble Supreme Court judgement in M/s Crane Betel Nut Powder Work case. Reference to M/s Crane's Supreme Court judgment given in M/s Satnam Overseas Ltd.'s case (SC-2015) is related to interpretation of honorable Supreme Court prior to insertion of a new chapter note 6 in chapter 21 of the then Central Excise Tariff Act, 1985. I find that in CAAR New Delhi's ruling in case of M/s Vaibhav Enterprises the reliance is placed on honorable Supreme Court's these two judgements and CESTAT, Chennai judgement in case in Azam Laminates Pvt. Ltd. for the period after 07.07.2009.

However, in view of discussion in para 5.4 of this ruling and also due to the nature of the product-scented sweet supari- I do not find ratio of the CESTAT judgment in Azam Laminates case is applicable to the applicant's product. I have observed that CESTAT judgment is silent on many parameters governing applicant's product classification. Hon'ble CESTAT has not discussed as to why processes carried out by M/s Azam Laminates do not amount to 'preparation' (of betel nut known as supari) if, as per Chapter Note 6, these processes were amounting to 'manufacture'. Fundamental parameters for deciding which activity amounts to manufacture were understood by emergence of new product having new name, used, character and marketability. I find that this aspect is not at all discussed in aforesaid CESTAT judgement. Further, following the ratio of CESTAT judgement will make Tariff entry 2106 90 30: Betel nut product known as "supari" and the supplementary note 2: *"In this chapter 'betel nut product known as Supari' means any preparation containing betel nuts, but not containing any one or more of the following ingredients, namely: lime, katha (catechu) and tobacco whether or not containing any other ingredients, such as cardamom, copra or menthol"* infructuous or redundant. That will also go against the CBIC circular no. 163/19/2021-GST, dated 6th October, 2021 from F. No. 190354/206/2021-TRU classifying 'scented sweetened supari' under CTH 2106 90 30 of GST Tariff that is exactly aligned with Customs Tariff in so far as CTH 2106 90 30 is concerned. Hence, I find that the ratios of CAAR rulings based on Hon'ble Supreme Court judgement in M/s Crane Betel Nut Powder Work case and CESTAT, Chennai judgement in case in M/s Azam Laminates Pvt. Limited (for the period after 07.07.2009) are not applicable in the present case of the applicant.

6.8. Vide recent DGFT notification no. 57/2015-2020 dated 14.02.2023 regarding amendment in import policy and policy condition of ITC (HS) Code 080280 of Chapter-08 and ITC (HS) Code 2106 90 30 of Chapter-21 of ITC (HS), 2022, Schedule-I (Import Policy):

*The Import Policy of Supari under ITC(HS) 21069030 is revised from 'Free' to 'Prohibited' and Import shall be Free if CIF value is Rs. 351/- or above per Kilogram.*



*The given conditions shall not be applicable for imports by 100% Export Oriented Units (EOUS) and units in the SEZS subject to the condition that no DTA sale is allowed. However, it has no bearing on the classification to be decided by this Authority.*

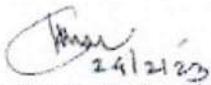
6.9 The applicant, vide letter dated 10.02.2023, has requested the Authority to keep order/ruling in case of their application confidential. Regulation 27 of the Customs Authority for Advance Rulings Regulations, 2021 as amended vide Notification No. 63/2022-Customs (N.T.) dated 20.07.2022 reads as:

*27. Publication of orders or advance rulings. - Such of the orders or advance rulings of the Authority, as the Authority deems fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Authority may specify.*

*Provided that at the request of the applicant, the Authority may take necessary steps in order to protect commercially confidential information.*

Accordingly, the request of the applicant to protect commercially confidential information is approved by keeping the ruling confidential.

7. In view of the above discussions, I rule that the product namely Menthol Scented Sweet Supari merits classification under CTH 2106 90 30 of the First Schedule of the Customs Tariff Act, 1975.

  
 (Narendra V. Kulkarni)  
 Customs Authority for Advance Rulings,  
 Mumbai



7/26/25, 1:06 PM

J M Baxi &amp; Co Mail - OOCU8650488 DFSU7485925 / 40' HC - Import Container Gated in With Seal Mismatch Condition



Devendra Thakur &lt;devendrat@jmbaxi.com&gt;

## OOCU8650488 DFSU7485925 / 40' HC - Import Container Gated in With Seal Mismatch Condition

ganesh.mogaveera@oocl.com &lt;ganesh.mogaveera@oocl.com&gt;

Wed, Jul 23, 2025 at 9:36 AM

To: arvindkk@jmbaxi.com

Cc: akhileshb@ict.in, shiftinchargemict@ict.in, gunjarp@jmbaxi.com, sanjayr@ict.in, customer.care@jmbaxi.com, operations@jmbaxi.com, portula@ict.in, yogitam@ict.in, jitendrat@ict.in, devendrat@jmbaxi.com, sunilrb@ict.in, BBYOPN@oocl.com, BBYIBDOC@oocl.com

Dear,

Pls release the container OOCU8650488 DFSU7485925.



We take it personally

Ganesh Mogaveera

Import Customer Service, OOCL India Private Limited

T: 91 022 66511100 Ext 168; Mob : 8657004742

E: ganesh.mogaveera@oocl.com; W: [www.oocl.com/india](http://www.oocl.com/india)A: ICC Chambers, 5<sup>th</sup> Floor, Saki Vihar Road, Powai, Mumbai 400072

From: Arvind Koli &lt;arvindkk@jmbaxi.com&gt;

Sent: Tuesday, July 22, 2025 5:56 PM

To: GANESH MOGAVEERA (IB-DOC-CSV-OIPL/BBY) &lt;ganesh.mogaveera@oocl.com&gt;

Cc: akhileshb@ict.in; shiftinchargemict@ict.in; gunjarp@jmbaxi.com; sanjayr@ict.in; customer.care@jmbaxi.com; operations@jmbaxi.com; portula@ict.in; yogitam@ict.in; jitendrat@ict.in; devendrat@jmbaxi.com; sunilrb@ict.in; BBYOPN/OIPL Operations Dept &lt;BBYOPN@oocl.com&gt;; BBYIBDOC/IB DOC OIPL BBY &lt;BBYIBDOC@oocl.com&gt;

Subject: Re: OOCU8650488 DFSU7485925 / 40' HC - Import Container Gated in With Seal Mismatch Condition

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Mr Ganesh,

87

Please find below details and photos for Cont No DFSU7485925 arrived with Seal Mismatch.

File No. CUS/APRISON/IN/17/2025-Gr (1&amp;1A)-O/o Commr-CUS-Nhava Sheva-I (Computer No. 2109622)

Generated from eOffice by Charan Kumar, EYCKI-GR1&amp;1A-NS1-CUS-MUM-EXECUTIVE ASSISTANT Id: 65961838409136171871125&amp;dsqt=1&amp;simpl=msg-f:1838409... 1/3

https://mail.google.com/mail/u/0/?ik=4387008555&amp;view=full&amp;as=EXECUTIVE ASSISTANT Id: 65961838409136171871125&amp;dsqt=1&amp;simpl=msg-f:1838409... 1/3





neena uppal <neenaenterprises2022@gmail.com>

Re: {Query} Re: OOCL - Copy Bill of Lading for OOLU2761862930/OOCL HAMBURG 158W \*alert\*  
1 message

Agro Mano <managro@icloud.com>  
To: TAGCCAMCB@ooc.com  
Cc: TAGCCAMCB@ooc.com, neena uppal <neenaenterprises2022@gmail.com>, mahantfoodstuff@gmail.com

22 July 2025 at 13:23

OOCL's  
Urgent  
P/s amendment BL. Once needed clearance process  
Thank  
Mano  
Tel: +855 17745453

On Jul 21, 2025, at 4:34 PM, TAGCCAMCB@ooc.com wrote:

Dear Customer

Confirm your amendment request has been well received.  
We are checking with Destination Team if could amend BL as per request and if any penalty. We will send you revised draft / invoice once confirm. Thanks.  
This message served as a notification, no reply needed unless any actions that you want to take.

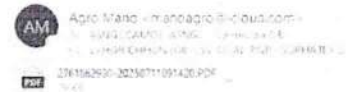
Best Regards  
Documentation Team  
-----Original Message-----  
From: managro@icloud.com

Subject: Re: OOCL - Copy Bill of Lading for OOLU2761862930/OOCL HAMBURG 158W

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

OOCL's  
P/s amendment on  
Att

Re: OOCL - Copy Bill of Lading for OOLU27



**CAUTION:** This email originated from outside the organization.

OOCL's  
Urgent  
P/s amendment BL 2761862930  
On serial No  
From  
OOLJVC63A2 / OOLJVC6183  
To  
OOLJVC6182 / OOLJVC6183  
Thanks  
Mano  
Tel: +855 17745453

Party Name:  
C/P ID:  
Seq:  
Party Info Text:  
NEENA ENTERPRISES  
Shop No. - 5-1-767/768 FIRST  
FLOOR, 407  
SULTAN BAZAR, HYDERABAD  
TELANGANA - 500095, INDIA

Container & Cargo  
Container Number: DFDU7485125  
Size/Type: 40HQ  
Package Type: -  
SI Declared Gross Weight: 26532 000 - KG  
Is SOC: No  
All Seals:  
Seal CA - OOLJVC6182  
Container Number: OOLJVC6183  
Size/Type: 40HQ  
Package Type: -  
SI Declared Gross Weight: 26532 000 - KG  
Is SOC: No  
All Seals:  
Seal CA - OOLJVC6183

Consignee  
Party Name:  
C/P ID:  
To Order/Ship  
Party Info Text:  
NEENA ENTERPRISES  
Shop No. - 5-1-767/768 FIRST  
FLOOR, 407  
SULTAN BAZAR, HYDERABAD,  
TELANGANA 500095, INDIA  
Thanks  
Mano  
Tel: +855 17745453

On Jul 21, 2025, at 3:54 PM, TAGCCAMCB@ooc.com wrote:

version:  
image003.png  
image004.png  
image005.png  
image006.png

P1  
Navin B Bhambhani  
26/07/25  
P2  
Fawad  
Apurva Giri  
26/7/25

1 of 1

22-07-2025, 13:26  
Scanned with OKEN Scanner  
Scanned with OKEN Scanner



Date: 26.07.2025

To,

The Dy. Commissioner of Customs,  
SIIB (I), JNCH, Nhava Sheva,  
Navi Mumbai – 400 704.

Dear Sir,

Sub: Import containers OOCU8650488 & DFSU7485925 (02X40') arrived at CFS seal mismatched - reg.

With reference to the subject containers has arrived at our JMB CFS with seal mismatched conditions, the same have been informed the concerned shipping line regarding the same (enclosed email correspondence).

We received confirmation from them to release the said containers.

The consignment details are given below.

S.N	Container No	Size	GATE IN DT	IGM SEAL NO.	ACTUAL SEAL NO
1	DFSU7485925	40' HC	16-07-2025 18:13	OOLJVC6382	OOLJVC6182
2	OOCU8650488	40' HC	16-07-2025 14:23	OOLJVC6383	OOLJVC6183

Thanking you,

Yours Sincerely,

For, M/s J M Baxi Ports &amp; Logistics Private Limited

Rajesh L Mhatre  
Dy. Manager (Operations)



P1  
Nurh P. Bhunni  
26/07/25

CB Fawant  
26/7/25

Adm Gm  
26/7/25  
P2

7/26/25, 7:0

ICT Mail - RE: OOCU8650488 DFSU7485925 / 40' HC - Import Container Gated in With Seal Mismatch Condition



Rajesh Mhatre &lt;rajeshl@ict.in&gt;

## RE: OOCU8650488 DFSU7485925 / 40' HC - Import Container Gated in With Seal Mismatch Condition

1 message

ganesh.mogaveera via shiftinchargeMCT &lt;shiftinchargeMCT@ict.in&gt;

Wed, Jul 23, 2025 at 9:36 AM

Reply-To: ganesh.mogaveera@oocl.com

To: arvindkk@jmbaxi.com

Cc: akhileshb@ict.in, shiftinchargemict@ict.in, gunjarp@jmbaxi.com, sanjayr@ict.in, customer.care@jmbaxi.com, operations@jmbaxi.com, portula@ict.in, yogitam@ict.in, jitendrat@ict.in, devendrat@jmbaxi.com, sunilrb@ict.in, BBYOPN@oocl.com, BBYIBDOC@oocl.com

Dear,

Pls release the container OOCU8650488 DFSU7485925.



Ganesh Mogaveera

Import Customer Service, OOCL India Private Limited

T: 91 022 66511100 Ext 168 ; Mob : 8657004742

E: ganesh.mogaveera@oocl.com | W: [www.oocl.com/india](http://www.oocl.com/india)A: ICC Chambers, 5<sup>th</sup> Floor, Saki Vihar Road, Powai, Mumbai 400072

From: Arvind Koli &lt;arvindkk@jmbaxi.com&gt;

Sent: Tuesday, July 22, 2025 5:56 PM

To: GANESH MOGAVEERA (IB-DOC-CSV-OIPL/BBY) &lt;ganesh.mogaveera@oocl.com&gt;

Cc: akhileshb@ict.in; shiftinchargemict@ict.in; gunjarp@jmbaxi.com; sanjayr@ict.in; customer.care@jmbaxi.com; operations@jmbaxi.com; portula@ict.in; yogitam@ict.in; jitendrat@ict.in; devendrat@jmbaxi.com; sunilrb@ict.in; BBYOPN/OIPL Operations Dept &lt;BBYOPN@oocl.com&gt;; BBYIBDOC/IB DOC OIPL BBY &lt;BBYIBDOC@oocl.com&gt;

Subject: Re: OOCU8650488 DFSU7485925 / 40' HC - Import Container Gated in With Seal Mismatch Condition

Dear Mr Ganesh,

<https://mail.google.com/mail/u/0/?ui=2&ik=d471d01532&view=pt&search=all&permthid=thread-f:1838345011232941975%7Cmsg-f:18384091408675511838>

.90



7/26/25, 7:07 PM

ICT Mail - RE: OOCU8650488 DFSU7485925 / 40' HC - Import Container Gated in With Seal Mismatch Condition

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please find below details and photos for Cont No DFSU7485925 arrived with Seal Mismatch.

SR	CONT NO	SIZE	GATE IN DT	IGM SEAL NO.	ACTUAL SEAL NO	CONT. WT
1	DFSU7485925	40' HC	16-07-2025 18:13	OOLJVC6382	OOLJVC6182	30820 KGS

Cont No OOCU8650488 has arrived with Seal No OOLJVC6383 same as IGM Seal, no mismatch.

Weighment Slips for both the containers are attached as requested.

Regards,

Arvind K Koli  
Deputy Manager - Operations



**J M BAXI PORTS & LOGISTICS PVT LTD**  
Sector -8, Dronagiri, Opp. Bhendkhal Village, Taluka - Uran  
District - Raigad, Navi Mumbai - 400707 India

T: +91 22 68319400/414 M: +91 9819961629 W: www.jmbaxi.com

On Tue, Jul 22, 2025 at 4:37 PM ganesh.mogaveera via Operations <operations@jmbaxi.com> wrote:

Dear,

Pls provide the seal discrepancy details for containers OOCU8650488 DFSU7485925 with photos and weighment slip asap.



Ganesh Mogaveera

Import Customer Service, OOCL India Private Limited

T: 91 022 66511100 Ext 168 ; Mob : 8657004742

E: ganesh.mogaveera@oocl.com | W: [www.oocl.com/india](http://www.oocl.com/india)

A: ICC Chambers, 5<sup>th</sup> Floor, Saki Vihar Road, Powai, Mumbai 400072

<https://mail.google.com/mail/u/0/?ui=2&ik=71d01532&view=pt&search=all&permthid=thread-f:1838345011232941975%7Cmsg-f:18384091408675510888>

7/26/25, 7:07 PM

ICT Mail - RE: OOCU8650488 DFSU7485925 / 40' HC - Import Container Gated in With Seal Mismatch Condition

From: Akhilesh Bhat &lt;akhileshb@ict.in&gt;

Sent: Saturday, July 19, 2025 3:51 PM

To: BBYIBDOC/IB DOC OIPL BBY <BBYIBDOC@oocl.com>; BBYOPN/OIPL Operations Dept <BBYOPN@oocl.com>; SANDEEP THAKARE (OPS-OIPL/BBY) <sandeep.thakare@oocl.com>; VINAYAK KOLI (OPS-OIPL/BBY) <vinayak.koli@oocl.com>; SAMSON JATHANNA (ITPI&PT-GPIT-USD-OOCL/BBY) <samson.jathanna@oocl.com>

Cc: shiftinchargeMCT <shiftinchargemict@ict.in>; Gunjar Patil <gunjarp@jmbaxi.com>; Sanjay Rupanavar <sanjayr@ict.in>; customer.care <customer.care@jmbaxi.com>; Operations - J M Baxi <operations@jmbaxi.com>; portula@ulacfs.com <portula@ict.in>; Yogita Manjrekar <yogitam@ict.in>; Jitendra Thakur <jitendrat@ict.in>; Devendra Thakur <devendrat@jmbaxi.com>; Sunil Bhagat <sunilrb@ict.in>

Subject: DFSU7485925 / 40' HC - Import Container Gated in With Seal Mismatch Condition

**CAUTION:** This email originated from outside the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Sir,

Please be informed that the subject container has Gated in at CFS with Seal Mismatch Condition from GTIL, arrived on OOCL HAMBURG Shipping.

SR NO	CONT NO	CONT SIZE	GATE IN DATE TIME	IGM SEAL NO.	ACTUAL SEAL NO	PHY. CONT. WT
1	DFSU7485925	40' HC	16-07-2025 18:13	OOLJVC6382	OOLJVC6182	30820 KGS

Regards,

Akhilesh Bhat  
Asst. Manager- Operations

**J M BAXI**  
THE PORT SPECIALIST  
PORTS & LOGISTICS

**J M BAXI PORTS & LOGISTICS PVT LTD**

Sector -8, Dronagiri, Opp. Bhendkhal Village, Taluka - Uran  
District - Raigad, Navi Mumbai - 400707 India

T: +91 22 68319400/9166563088 W: www.jmbaxi.com

DISCLAIMER: The Information contained in this transmission may be attorney/client privileged and therefore confidential. This information is intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution, printing or copy of the communication is strictly prohibited. If you receive this transmission in error, or if you are not the individual or entity named above, the receipt of this transmission is not intended to and does not waive any privilege, attorney/client or otherwise. If you have received this communication in error, please notify us by telephone or e-mail.

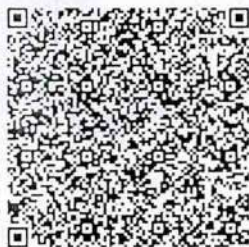
Disclaimer : This email and all contents are subject to the following disclaimer: <http://emaildisclaimer.oocl.com/default.html>

<https://mail.google.com/mail/u/0/?ik=d471d01532&view=pt&search=all&permthid=thread-f:1838345011232941975%7Cmsg-f:1838409140867551088&...>



2024:BHC-AS:12442-DB

15 WP1078-24.DOC



IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 1078 OF 2024

Neena Uppal, aged 61 years  
carrying on business in the name and  
style as M/s.Neena Enterprises, as a sole  
Proprietress thereof, having her  
office at Shop No.8, 1<sup>st</sup> Floor,  
5-1-767/8/FF, Vithaldas Market, Koti,  
Hyderabad, Telangana – 500 095

... Petitioner

*Versus*

1. The Union of India through,  
The Secretary, Department of Revenue  
Ministry of Finance having its office  
North Block, New Delhi – 110 001

2. The Commissioner of Customs (NS-1)  
Jawaharlal Nehru Customs House  
Having his office at Jawaharlal Nehru  
Customs House, Nhava Sheva,  
Dist – Raigad  
Maharashtra, PIN – 400 707

3. The Deputy Commissioner of Customs  
(NS-I), Gr.I&IA  
Jawaharlal Nehru Customs House  
Having his office at Jawaharlal Nehru  
Customs House, Nhava Sheva,  
Dist – Raigad  
Maharashtra. Pin – 400707

... Respondents

Mr.Prakash Shah a/w Mr.Jas Shanghavi i/b M/s.PDS Legal for the  
Petitioner

Mr.Jitendra Mishra a/w Mr.Sangeeta Yadav for the Respondents

**CORAM:** G. S. KULKARNI &  
FIRDOSH P. POONIWALLA, JJ.  
**DATED:** 4<sup>th</sup> March, 2024

Page 1 of 9

04 March, 2024

**ORAL JUDGMENT: (PER G. S. KULKARNI, J.)**

1. Rule. Rule made returnable forthwith. Heard finally by consent of the parties.
2. This Petition under Article 226 of the Constitution of India is filed *inter alia* for the reliefs that the imports in question, namely, of betelnuts / supari described in the Petition as Menthol Scented Sweet Supari ("**goods**") imported by the petitioner, be directed to be provisionally released by respondent Nos.2 and 3 on acceptance of Provisional Duty (PD) bond, without any security.
3. The case of the Petitioner is that she is involved in the business of trading in such goods. Before the import of the goods, on 14<sup>th</sup> November 2022, the Petitioner had approached the Customs Authority for Advance Ruling, Mumbai ("CAAR") seeking classification of such goods in terms of Section 28H of the Customs Act, 1962 ("Act, 1962"). The CAAR rendered its ruling dated 24<sup>th</sup> February 2023 wherein the classification of the goods in question was confirmed to be falling under CTH 21069030. Pursuant thereto, on 5<sup>th</sup> August 2023, the Petitioner, imported a consignment of the said goods from one M/s. Mano Agro Company Limited, Cambodia. The consignment was received at the JNPT and was subject matter of Bill of Entry no.7215645 under which the petitioner had sought clearance of the said goods for home



consumption. The Bill of Entry was finally assessed approving classification under CTH 21069030.

4. On such backdrop when the petitioner requested for clearance of the goods, it was informed to the petitioner that as a query has been raised by the Docks Officer, the goods cannot be cleared. Between the period 25<sup>th</sup> August 2022 to 30<sup>th</sup> August 2022, the petitioner requested the respondents to grant permission for warehousing under section 49 of the Act, 1962. Such permission was granted to the petitioner. The petitioner attempted to take further steps to clear the goods, namely, on 12<sup>th</sup> October 2023, at the request of the petitioner, respondent No.3 approached the Director, Food Safety and Standards Authority of India (FSSAI) for verification / testing of the impugned goods *inter alia* on the ground that the Petitioner had given vague description suggesting that some processes were conducted on the impugned goods which could not be ascertained with the naked eye and, therefore, the nature of the mix created in the impugned goods would require verification from the FSSAI. Pursuant thereto, the FSSAI issued its test report dated 7<sup>th</sup> December 2023 which was provided to respondent No.3 *inter alia*, recording that the goods were Split Areca Nut with mild smell of Menthol and confirmed to FSSAI standards (Exhibit 'H'). Such opinion, as rendered by the FSSAI, which is part of the report, reads thus:

*"Opinion: On the basis of tested parameters, the Sample of Arec Nut/Betel Nut conforms to the standard laid down under Regulation No 2.3.55 of*

*Food Safety and Standards (Food Products Standards and Food Additives) Regulation, 2011."*

5. It is the petitioner's case that despite a favourable test report rendered by the FSSAI, for almost a period of five months from the date of the imports, the respondents did not grant clearance of the goods and in these circumstances, the petitioner was required to approach this Court in the present proceedings, praying for the following reliefs:

*(a) this Hon'ble Court be pleased to issue a writ of mandamus or a writ in the nature of mandamus or any other appropriate writ or order or direction under Article 226 of the Constitution of India ordering and directing the Respondents themselves, its officers, subordinates, servants and agents to:*

*(i) forthwith allow release of goods imported vide assessed Bill of Entry No. 7215645 dated 05.08.2023 on payment of duty applicable under the Chapter heading 21069030 of the Customs Tariff;*

*(ii) to issue detention certificate for waiver of detention and all other charges levied (viz. storage, fumigation, etc.) by the custodian on the Petitioner in respect of the goods lying in the custom bonded warehouse from the date of detention till the date of clearance*

*b) that pending the hearing and final disposal of this Petition, this Hon'ble Court be pleased to direct the Respondent Nos. 2 and 3 to forthwith release the goods imported by the Petitioner and covered by Bill of Entry No. 7215645 dated 05.08.2023, provisionally, on acceptance of Provisional Duty (PD) Bond without any security or on any other terms as this Hon'ble Court may deem fit;*

6. The proceedings were listed before us on earlier occasions when a contention was raised on behalf of the respondents, that the Department was of the opinion that a report also be obtained from the DYCC (Deputy Chief Chemist of Customs). Accordingly, we adjourned the proceedings on the earlier occasion, and more particularly on 31<sup>st</sup> January 2024, recording the statement of Mr. Mishra, learned counsel for the respondents, that the samples



were already drawn and sent to DYCC, and that a report would soon be provided by the DYCC. Accordingly, the DYCC's report is obtained which is dated 8<sup>th</sup> February 2024 and is placed on record on behalf of the respondents by an additional affidavit. The said report reads thus:

"BE NO 7215645 DT. 05.08.23

*Report:-*

The sample as received is in the form of cut Pieces of betel nut with few pieces of kernel husk fragments treated with menthol, vegetable oil, sweetening agent.

*The sample u/r does not answer positive test for lime, catechu and tobacco,*

The sample u/r contains pieces of kernel husk fragment which implies that the product may not be ready to use.

*Scaled remnant returned"*

*(emphasis added)*

7. On the basis of the said report, the deponent of the affidavit Mr.Akshay Patil, Group 1, JNCH, has stated in paragraph 8 of the affidavit that, since the goods are not ready to use and there is presence of kernel husk fragments, the goods do not conform to the description of the goods as per the advance ruling issued in the matter. Primarily, on such contention the respondents contend that the reliefs, as prayed for by the petitioner should not to be granted.

8. On the above conspectus, we have heard the learned counsel for the parties. With their assistance, we have also perused the record.

9. It is not in dispute that, prior to the import of the goods in question, the Petitioner had made an application to CAAR in regard to the classification of

the impugned goods. Such ruling was rendered on 22<sup>nd</sup> February 2023 that the goods be classified under CTH 21069030. Pursuant thereto, the Petitioner had made the imports in question. It is also clear that the Bill of Entry was finally assessed approving classification as opined by the CAAR.

10. It appears that the respondent No.3 had taken steps to examine the goods from the perspective of its human consumption before the goods are cleared for home consumption. For such reason, after two months of the assessment of the bill of entry on 5<sup>th</sup> August 2023, that is, on 12<sup>th</sup> October 2023, Respondent No.3 requested the Director of FSSAI for verification / testing of the said goods. As noted above, the FSSAI had rendered its opinion, on the basis of the samples which were drawn by the Department, that the goods conform to the standard laid down under Regulation 2.3.55 of Food Safety and Standards (Food Products Standards and Food Additives) Regulation, 2011. We have perused Regulation 2.3.55, which reads thus:

*"2.3.55 ARECANUTS OR BETELNUTS OR SUPARI*

*1. Description: (a) "Arecanuts" or "Betelnuts" or "Supari" means nuts obtained from Areca Palm (Areca catechu L.).*

*(b) The product shall be dry, well matured, sound, clean, whole or cut, fully dehusked, uniform in colour, i.e. bright shining to dull red colour.*

*(c) It shall be free from synthetic colouring matter and shall be free from insect infestation, visible moulds, fissures and shrinkage and shall not be hollow.*

*(d) The product shall not have any off flavour, odour or other undesirable characteristics and shall also conform to the following standards, namely:-*

S.No.	Characteristics	Requirements
1.	Moisture % (Maximum)	7



- |    |  |    |
|----|--|----|
| 2. | Damaged Nuts % (by weight) (Maximum)   | 12 |
| a. | For whole nuts or supari (Damaged nuts include blemish or chacked nuts, broken nuts, nuts not fully behusked and those the pith of which is black) |    |
| b. | For cut nuts or supari (Damaged nuts include blemish/cracked nuts, nuts not fully dehusked and those the pith of which is black)                   |    |
| 3. | Damaged by moulds and insects % (by weight) (Maximum)  | 3  |

11. It is thus clear that the FSSAI, following the statutory mandate under the said Regulations, had no objection to the goods being cleared for home consumption. The Respondents, however, were not satisfied, and over and above the FSSAI opining that the goods conform to the edible standards, as laid down under the said regulations, respondent no.3 obtained a further analysis of the goods from the DYCC. The DYCC accordingly tested the sample of the said goods, and issued its report dated 8<sup>th</sup> February 2024, which we have noted hereinabove. The opinion of the DYCC appears to be that the sample contains “kernel husk fragments”, to record that the product “may not be ready to use”. It is interpreting such report, on behalf of the Respondents, in the reply affidavit of Mr.Akshay Patil, it is contended that, since the goods are not ready to use and as there is presence of kernel husk fragments, the goods have impurities, when the report *per-se* does not talk about any impurity. Such attribution of impurity is contained in paragraph 8 of the affidavit in reply which reads thus:

*"8. The respondents say that since the goods are not ready to use and there is presence of impurities the kernel husk fragments and the goods are cut pieces, the goods do not conform to the description of the goods as per the advance ruling issued in the matter."*

12. This apart, the reply affidavit has further sought to raise an issue of classification as seen from paragraph 10 thereof.

13. We may observe, that from the materials on record of the department, there was no reason for the Respondents to discard the opinion as rendered by the FSSAI so as to take a stance not to clear the goods for home consumption. In our opinion, there was also no reason for the Respondents to disown or read into the report of the DYCC as to what has actually not been provided, namely, that there are impurities in the goods much less harmful.

14. With the assistance of the learned counsel for the parties, we examined the issue as to what is the purport of the DYCC's report when it uses the words *"that the samples u/r contain pieces of kernel husk fragments"*. It appears from the material furnished before us by the learned counsel for the parties, and which ought not to be in dispute that the "kernel husk" is the hard (brown) portion of a coconut, the particles of which may get mixed when the kernel (white edible portion inside the coconut) is grated. If the grating in a given case is little deep, it is likely that the actual kernel is mixed with the particles of the hard portion (skull of the coconut) which holds the kernel. It is also likely that



some strings of the outer husk of the kernel (literally “the dry fiber part of the coconut”) can also be described to be kernel husk.

15. Thus, we do not find that there is any objectionable or any fatal impurity which would render the goods to be labelled as prohibitory. In our opinion, the respondents ought not to have taken such a decision that the goods should not be granted a clearance and/or a situation is brought about that they do not conform, to the opinion as rendered by the CAAR. In our view, in the facts of the present case, accepting such stand, as taken on behalf of the respondents would certainly render nugatory, the ruling of the CAAR, as also the report of the FSSAI and the DYCC. Such stand of the department thus, cannot be sustained.

16. In the aforesaid circumstances, the petition needs to be allowed by the following order :

### ORDER

- a. The Petition is allowed in terms of prayer clause (a).
- b. If applied by the petitioner, a detention certificate be issued to the petitioners for the relevant period, within a period of three weeks from the release of the goods.
- c. Rule is made absolute in the above terms. No costs.

(FIRDOSH P. POONTIWALLA, J.)

(G. S. KULKARNI, J.)

H P K LOGISTICS  
CheckList - BILL OF ENTRY FOR HOME CONSUMPTION  
[Custom str: Nhava Sheva Sea,INNSA1]

1/5

AEO Registration No.		AEO Role :	
Imported On	22-Jul-2025	Party Ref	
Bill No	HPKL/IS-00868/25-26	Importer Detail	AEXPU6482P
Bill No. / Date	3383103,dt. 20-Jul-2025	AD Code	6910005
		M/S. NEENA ENTERPRISES	
		Branch SNo: 0 PAN: AEXPU6482P	
		Shop No.- 5-1-76777/FF FIRST FLOOR	
		KOTI, SULTAN BAZAR, Hyderabad,	
		TELANGANA	
		Hyderabad - 500095,	
		Port Of Loading	Sihanoukville (Kombo(KHKOS)
		Cons. Country	CAMBODIA
		Gross Weight	53064.000 KGS
		Warehouse Name	
		Payment Method	Transaction
		Nature Of Transaction	Sale
		AEO Code/Country/Role	
		Terms of Payment	OTHERS (OTHERS)
		Purchase Order No. & Dt	
		LC No. & Dt.	
		Supplier Name	MANO AGRO CO., LTD.,
		Supplier Addr	PHUM 1, SANGKAT 1,
			PREAK SIHANOUK, CAMBODIA
			(VATTIN): L001-100194826
			CAMBODIA,
			CAMBODIA,
			CAMBODIA
		Supplier Country	CAMBODIA
		Green Channel	No
		Section 48	No
		Kachha B/E	No
		Provisional Assessment	No
		Related	No
		First Check	No
		Under SVB	No

HA Details	AWYPK8584DCH001
HP K LOGISTICS	
00/5 HEM MANGAL OPP JOHNSON GARDEN GATE MULUND	
COLONY MULUND WEST MUMBAI 82 MUMBAI 400082	
Shipping Status	Normal
GM No	1144500 dt. 03-Jul-2025 Inw dt. 15-Jul-2025
Country Of Origin	CAMBODIA
BL No.	OOLU2761862930 dt. 29-Jun-2025
HBL No.	
No Of Pkgs	804 BAC
Marks & Nos	AS PER B/L
Invoice Detail	Invoice 1 / 1
Inv No & Date	20250616 dt. 16-Jun-2025
Invoice Value	219492.00 USD
Freight	
Insurance	2469.28 USD (1.125%)
SVB Ref.	
SVB Load(Ass)	
SVB Load(Dty)	
HSS Load Rate	
Misc. Charges	
Loading Chrgs	
Discount Rate	
Agency	
Exchange Rate	1 USD = 86.8000 INR
TOI C&F	
Cus. House	
Amount	
Amount	

ITEM DETAILS

SI No	RITC	Description	CTH	Cus. Notn	Cus. Duty Rate	BCD Amt(Rs)
Qty		Unit Price	CETH	Exc. Notn	Exc. Duty Rate	CVD Amt(Rs)
Unit		Assessable Value				
	21069030	BETEL NUT PRODUCT KNOWN AS SUPARI (MENTHOL SCENTED SWEET SUPARI) (MOUTH FRESHENER)				
2260.000000		4.200000	21069030		150%	0.00
		AIDC :		011/2021 17	0%	0.00
		SAPTA Exemption:		096/2008 (i)	100%	
GS		19266239.54	NOEXCISE		0%	0.00
		Customs Educational CESS:			0%	0.00
		Cus Sec & High Edu. CESS:			0%	0.00
		Social Welfare Surcharge:			10%	0.00
		ICST Duty:		001/2017 III23	18%	3467923.10
		GST Compensation Cess:		001/2017 56	0%	0.00

19266239.54	Page Total	3467923.10
19266239.54	BE Gross Total	3467923.00

Payable

Thirty Four Lakh Sixty Seven Thousand Nine Hundred Twenty Three Only



H P K LOGISTICS  
CheckList - BILL OF ENTRY FOR HOME CONSUMPTION  
[Custom str: Nhava Sheva Sea,INNSA1]

2/5

Printed On 22-Jul-2025

AEO Registration No. :

AEO Role :

Job No HPKL/IS-00868/25-26  
BE No. / Date 3383103 dt. 20-Jul-2025

GSTIN Details

Regn No	Regn Type	State Code/Name	IGST Ass.Val	IGST Amt	GST Cess Amt
36AEXP06482P1Z0	GSTIN	36 - TELANGANA	19266240	3467923	0

COO details for FTA benefit claimed

Inv Sr	Item Sr	COO No.	Date of Issue	Country of Issue	Origin Criteria	Tariff Shift	Acc /Cum
				Item Sr No in Certificate	Percentage	Retroactive Issuance	Direct Consignment
1	1	KHIN2507016436	08-Jul-2025	KH	CONWO - COOG NA	NA Yes	No Yes

SINGLE WINDOW - Additional Product Information

Inv N	Item N	Info Type	Info Qualifier	Info Code	Information	Measurement	Unit
1	1	Item Characteristics	Standard UQC			52260.000000	KGS
1	1	Item Characteristics	Storage Condition	STCNR			
1	1	Item Category	Foods & Supplement	NPF			
			Proprietary Status				

DUTY Details

Duty	Amt	Duty	Amt	Duty	Amt
Basic Custom Duty	0.00	Custom (CVD)	0.00	BCD Foregone Duty	0.00
Social Welfare Surcharge	0.00	Antidumping Duty	0.00	CVD Foregone Duty	0.00
IGST Duty	3467923.10	Health Cess	0.00	IGST Foregone Duty	0.00
GST Compensation Cess	0.00	AIDC (Custom)	0.00		
		Safeguard Duty	0.00		
		Other Additional Duty	0.00		

END USE INFORMATION

Inv No	Item No	Code	Description
1	1	FSH100	Food - For Consumer use under commercial distribution (Trading)- Retail or wholesale

MANUFACTURER NAME

Inv No	Item No	Name	Address
1	1	MANO AGRO CO., LTD	PHUM 1, SANGKAT 1, PREAK SIHANOUK, PREAK SIHANOUK, CAMBODIA, CAMBODIA, CAMBODIA, CAMBODIA

GENERAL DETAILS

Inv No	Item No	Generic Description	Model	Brand	Accessories	Origin Countr	Source Countr	Transit Countr
1	1	BETEL NUT PRODUCT KNOWN AS SUPARI (MENTHOL SCENTED SWEET SUP				KH	KH	KH

**H P K LOGISTICS**  
**CheckList - BILL OF ENTRY FOR HOME CONSUMPTION**  
 [Custom str: Nhava Sheva Sea,INNSA1]

3/5

Printed On 22-Jul-2025

AEO Registration No. :

AEO Role :

Job No HPKL/IS-00868/25-26  
 BE No. / Date 3383103 dt. 20-Jul-2025

**THIRD PARTY NAME**

Inv No	Name	Address	Country
1	MAHAAN FOODSTUFF LLC	OFFICE NO.203- HANA & MARYAM OBAID AL-HELO BUILDING, PLOT NO: 38 (OPP AL GHURAIR MASJID) DEIRA, Dubai - 385084, Dubai, UNITED ARAB EMIRATES	UNITED ARAB EMIRATES

**SUPPORTING DOCUMENTS**

Inv/Item/SrNo.	Image Ref.No.(IRN)	ICEGATE ID	Issuing Party Name	Beneficiary Party Name
Doc Issue Date	Doc Ref.No.	File Type	Issuing Party Add1	Beneficiary Party Add1
Doc Expiry Dat	Doc Uploaded On	Place of Issue	Issuing Party Add2	Beneficiary Party Add2
Doc Type Code	Doc Name	Issuing Party Code	Issuing Party City	Beneficiary Party City
		Beneficiary Party Code	Issuing Party Pin Code	Beneficiary Party Pin Code
1/1/1	2025071200037345	HPKL2067	MANO AGRO CO., LTD	NEENA ENTERPRISES
16-Jun-2025	20250616	pdf	PHUM 1, SANGKAT 1, PREAK	Shop No.- 5-1-767/7/FF FIRST FLOOR,
	12-Jul-2025 12:51 PM		SIHANOUK,	
0110FS	868 Label_Signed.pdf	CAMBODIA	PREAK SIHANOUK, CAMBODIA,	KOTI, SULTAN BAZAR , Hyderabad ,
			CAMBODIA	Hyderabad
				500095
1/1/2	2025071200037343	HPKL2067	MANO AGRO CO., LTD	NEENA ENTERPRISES
08-Jul-2025	KHIN2507016436	pdf	PHUM 1, SANGKAT 1, PREAK	Shop No.- 5-1-767/7/FF FIRST FLOOR,
	12-Jul-2025 12:51 PM		SIHANOUK,	
861013	868 COO LDC	CAMBODIA	PREAK SIHANOUK, CAMBODIA,	KOTI, SULTAN BAZAR , Hyderabad ,
	COO_Signed.pdf		CAMBODIA	Hyderabad
				500095
0/0/3	2025071200037342	HPKL2067	MANO AGRO CO., LTD	NEENA ENTERPRISES
29-Jun-2025	OOLU2761862930	pdf	PHUM 1, SANGKAT 1, PREAK	Shop No.- 5-1-767/7/FF FIRST FLOOR,
	12-Jul-2025 12:51 PM		SIHANOUK,	
705000	868 bl_Signed.pdf	CAMBODIA	PREAK SIHANOUK, CAMBODIA,	KOTI, SULTAN BAZAR , Hyderabad ,
			CAMBODIA	Hyderabad
				500095
1/1/4	2025071200061855	HPKL2067	MANO AGRO CO., LTD	NEENA ENTERPRISES
12-Jul-2025	2025071200021960	pdf	PHUM 1, SANGKAT 1, PREAK	Shop No.- 5-1-767/7/FF FIRST FLOOR,
	12-Jul-2025 02:46 PM		SIHANOUK,	
911001	NEENA FSSAI	CAMBODIA	PREAK SIHANOUK, CAMBODIA,	KOTI, SULTAN BAZAR , Hyderabad ,
	license-8_Signed.pdf		CAMBODIA	Hyderabad
				500095
1/0/5	2025071200037344	HPKL2067	MANO AGRO CO., LTD	NEENA ENTERPRISES
16-Jun-2025	20250616	pdf	PHUM 1, SANGKAT 1, PREAK	Shop No.- 5-1-767/7/FF FIRST FLOOR,
	12-Jul-2025 12:51 PM		SIHANOUK,	
380000	868 INV_Signed.pdf	CAMBODIA	PREAK SIHANOUK, CAMBODIA,	KOTI, SULTAN BAZAR , Hyderabad ,
			CAMBODIA	Hyderabad
				500095
0/0/6	2025071200037346	HPKL2067	MANO AGRO CO., LTD	NEENA ENTERPRISES
16-Jun-2025	20250616	pdf	PHUM 1, SANGKAT 1, PREAK	Shop No.- 5-1-767/7/FF FIRST FLOOR,
	12-Jul-2025 12:51 PM		SIHANOUK,	
271000	868 PL_Signed.pdf	CAMBODIA	PREAK SIHANOUK, CAMBODIA,	KOTI, SULTAN BAZAR , Hyderabad ,
			CAMBODIA	Hyderabad
				500095

**DECLARATIONS DETAILS**

Inv N	Item N	Declaration Codes
0	0	CUG00,CUG01
1	0	CUV01,CUV02,CUV03
1	1	CUF02



H P K LOGISTICS  
CheckList - BILL OF ENTRY FOR HOME CONSUMPTION  
[Customs station: Nhava Sheva Sea,INNSA1]

4/5

Printed On 22-Jul-2025

AEO Registration No. :

AEO Role :

Job No HPKL/IS-00868/25-26  
BE No. / Date 3383103 dt. 20-Jul-2025

Decl Code	Declaration Text
CUG00	I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith.
CUG01	I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.
CUV01	I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)) of the Customs Valuation Rules, 2007] are specified above.
CUV02	I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post – import price adjustment), which are as per the contract attached as a supporting document.
CUV03	I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.
CUF02	I/We declare that these goods qualify as originating goods for preferential rate of duty under the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 notified vide Customs Notification No. 81/2020 – Customs (N.T.) dated 21.08.2020.

DECLARATION

1. I/We certify that the above entries are correct.

CHA

H P K LOGISTICS

Importer

NEENA ENTERPRISES

Signature

Signature

H P K LOGISTICS  
CheckList - BILL OF ENTRY FOR HOME CONSUMPTION  
[Custom sin: Nhava Sheva Sea,INNSA1]

5/5

Printed On 22-Jul-2025  
Job No HPKL/IS-00868/25-26  
BE No. / Date 3383103 dt. 20-Jul-2025

SHIPMENT DETAILS

IGM No	1144500 dt.03-Jul-2025	GLD (Inward) date	15-Jul-2025
Cntry Of Origin	CAMBODIA	Cons. Country	CAMBODIA
BL No.	OOLU2/61862930	HBL No.	
Date	29-Jun-2025	Date	
No Of Pkgs	804 BAG	Gross Weight	53064.000 KGS
Marks & Nos.	AS PER B/L		

Container Details

1	DFSU7485925	NA	40'	FCL
2	OOCU8650488	NA	40'	FCL





VESSEL: OOCL HAMBURG

COPY NON NEGOTIABLE  
VOYAGE: 158W

PAGE: 2 OF 2  
B/L NO.: OOLU2761862930

CNTR. NOS. W/SEAL NOS. MARK & NUMBERS	QUANTITY (FOR CUSTOMS DECLARATION ONLY)	DESCRIPTION OF GOODS	GROSS WEIGHT	MEASUREMENT
ICC CHAMBERS, 5TH FLOOR, OPP SANTOGEN SILK MILLS, SAKI VIHAR ROAD, POWAI, MUMBAI 400072, INDIA. PHONE: 91 (22) 665111100 SHIPPER LOAD AND COUNT, CONTAINER(S) SEALED BY SHIPPER ++SIHANOUKVILLE, CAMBODIA +++MAHARASHTRA, INDIA *TEL +9197117695497 EMAIL: NEENAENTERPRISES2022@GMAIL.COM GSTTIN# 36AEXPU6482P1Z0 IEC# AEXPU6482P PAN# AEXPU6482P ** DEIRA, DUBAI U.A.E. P.O.BOX NO.385084. EMAIL: MAHAANFOODSTUFFLLC@GMAIL.COM TEL +97143886281 **ADDITIONAL EXTERNAL REFERENCES** IN CNEE IEC AEXPU6482P IN CNEE PAN # AEXPU6482P				

SIGNED OOCL (CAMBODIA) LIMITED  
BY:

ORIENT OVERSEAS CONTAINER  
LINE, AS CARRIER.

as agent for





ម៉ាណូ អាហ្គ្រូ ឯ.ក  
MANO AGRO CO., LTD  
ភូមិ១ សង្កាត់១ ព្រះសីហនុ កម្ពុជា  
PHUM 1, SANGKAT 1, PREAK SIHANOUK, CAMBODIA  
លេខអត្តសញ្ញាណកម្ម អត្ថប (VATTIN): L001-100194826  
Tel: (855) 17745453

INVOICE

Shipper:

MANO AGRO CO., LTD  
PHUM 1, SANGKAT 1,  
PREAK SIHANOUK, CAMBODIA

Consignee:

NEENA ENTERPRISES  
SHOP NO.- 5-1-767/7/FF, FIRST FLOOR,  
KOTI,SULTAN BAZAR, Hyderabad, Telangana-500095. INDIA

Other Then Consignee:

MAHAAN FOODSTUFF LLC  
OFFICE NO.203- HANA & MARYAM OBAID AL-HELO BUILDING, PLOT NO: 38  
(OPP AL GHURAIR MASJID) DEIRA, DUBAI U.A.E. P.O.BOX NO.385084.  
EMAIL: mahaanfoodstuffllc@gmail.com

INVOICE 20250616

DATE 2025 JUNE 16

SAIL ON BOARD 2025 JUNE 27

SHIPPING TERMS CNF

PAYMENT TERMS DA

PORT OF LOADING SIHANOUKVILLE PORT, CAMBODIA

PORT OF DESTINATION NHAVA SHEVA. INDIA

No#	DESCRIPTION	QTY (MT)	UNIT PRICE USD	TOTAL USD
1	BETEL NUT PRODUCT KNOWN AS SUPARI (MENTHOL SCENTED SWEET SUPARI) (MOUTH FRESHENER)	52.260	\$ 4,200.00	219,492.00
	IISCode: 21069030			
TOTAL				\$ 219,492.00
SAID TOTAL USD TWO HUNDRED NINETEEN THOUSAND FOUR HUNDRED NINTY TWO ONLY				

\* Bank Information for remittance of payment:

Bank Name: CIMB Bank

Bank address: CIMB Bank PLC Phnom Penh, Cambodia.

Account Name: MANO AGRO CO LTD

Account No: 1010129000000250

SWIFT CODE: CIBBKHPP

MANO AGRO CO LTD





ម៉ាណូ អាហ្គ្រូ ឯ.ក  
MANO AGRO CO., LTD  
ភូមិ០១ សង្កាត់០១ ព្រះសីហនុ កម្ពុជា  
PHUM 1, SANGKAT 1, PREAK SIHANOUK, CAMBODIA  
លេខអត្តសញ្ញាណកម្ម អតប (VATTIN): L001-100194826  
Tel: (855) 17745453

PACKING LIST

Shipper:

MANO AGRO CO., LTD  
PHUM 1, SANGKAT 1,  
PREAK SIHANOUK, CAMBODIA

Consignee:

NEENA ENTERPRISES  
SHOP NO.- 5-1-767/7/FF, FIRST FLOOR,  
KOTI,SULTAN BAZAR, Hyderabad, Telangana-500095. INDIA

Other Then Consignee:

MAHAAN FOODSTUFF LLC  
OFFICE NO.203- HANA & MARYAM OBAID AL-HELO BUILDING, PLOT NO: 38  
(OPP AL GHURAIR MASJID) DEIRA, DUBAI U.A.E. P.O.BOX NO.385084.  
EMAIL: mahaanfoodstuffllc@gmail.com

PACKING LIST 20250616

DATE 2025 JUNE 16

SAIL ON BOARD 2025 JUNE 27

SHIPPING TERMS CNF

PAYMENT TERMS DA

PORT OF LOADING SIHANOUKVILLE PORT, CAMBODIA

PORT OF DESTINATION NHAVA SHEVA. INDIA

QTY (BAGS)	DESCRIPTION	N.W (KGS)	G.W (KGS)	CBM
	BETEL NUT PRODUCT KNOWN AS SUPARI (MENTHOL SCENTED SWEET SUPARI) (MOUTH FRESHENER)			
	HISCode: 21069030			
402		65.00	66.00	45.00
		26,130.00	26,532.00	
402		65.00	66.00	45.00
		26,130.00	26,532.00	
804	TOTAL	52,260.00	53,064.00	90.00

\* Bank Information for remittance of payment:


Bank Name: CIMB Bank  
Bank address: CIMB Bank PLC Phnom Penh, Cambodia.  
Account Name: MANO AGRO CO LTD  
Account No : 1010129000000250  
SWIFT CODE: CIBBKHPP

MANO AGRO CO LTD

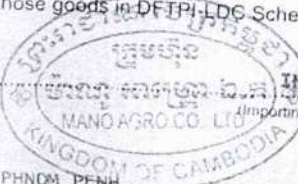





Original

1. Goods consigned from (Exporters' Business Name, Address, Country) MANO AGRO CO., LTD PHUM 1, SANGKAT 1, PRAK SIHANOUK, PRAK SIHANOUK, CAMBODIA TEL: +855 (0) 17745453		Reference No. <b>KHIN2507016436</b> DFTPI-LDC Scheme (Combined declaration and certificate) Issued in <b>CAMBODIA</b> (Country) (See notes overleaf)	
2. Goods consigned to (Consignee's Name, Address, Country) NEENA ENTERPRISES SHOP NO.- 5-1-767/7/FF, FIRST FLOOR, KOTI, SULTAN BAZAR, HYDERABAD, TELANGANA-500095, INDIA		4. For Official Use  <b>LIM VICHETH</b> Deputy Director General IN CHARGE ACTIVELY	
3. Means of transport and route (as far as known) BY SEA FROM SIHANOUKVILLE PORT, KINGDOM OF CAMBODIA, TO NHAVA SHEVA, INDIA SHIPPING DATE: 27 JUN-2025			

5. HS Code	6. Marks and numbers of packages	7. Number and kind of packages: description of goods	8. Origin criterion (see Notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoice
21069030	AS PER INVOICE	<b>TOTAL: 804 BAGS</b> BETEL NUT PRODUCT KNOWN AS SUPARI (MENTHOL SCENTED SWEET SUPARI) (MOUTH FRESHENER) HSCODE: 21069030 N.W : 52,260.00 KGS ON BEHALF OF: MAHAAN FOODSTUFF LLC OFFICE NO.203- HANA & MARYAM OBAID AL-HELD BUILDING, PLOT NO: 38 (OPP AL GHURAIR MASJID) DEIRA, DUBAI U.A.E. P.O.BOX NO.385084. <b>TOTAL G.W (KG): FIFTY THREE THOUSAND SIXTY FOUR ONLY</b>	"A"	KG <b>53,064</b> 53,064.00	20250616 16-JUN-2025

11. Declaration by the Exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in <b>KINGDOM OF CAMBODIA</b> (Country) and that they comply with the origin requirements specified for those goods in DFTPI-LDC Scheme.  <b>INDIA</b> (Importing Country) <b>MANO AGRO CO. LTD</b> PHNOM PENH Place and date, signature of authorised signatory <b>SAM SDEUN</b> <b>07-JUL-2025</b>	12. Certificate: ✓ It is hereby certified, on the basis of control carried out that the declaration by the exporter is correct.  <b>MINISTER OF COMMERCE</b> <b>LIM VICHETH</b> Deputy Director General PHNOM PENH Place and date, signature and stamp of certifying authority. <b>08-JUL-2025</b>
--	--



**Name Of Goods:**

MENTHOL SCENTED SWEET SUPARI (MOUTH FRESHEN

Proprietary Food (Food Category 5.2.4.1)

**INGREDIENTS:** Betel Nut (Supari), Water, Sodium Saccharine  
Menthol (Peppermint Oil)  
Contain Added Natural Flavoring Substances


**Non-retail containers - Not for direct sale to Consumers for industrial use only**

Manufactured & Exported By:

**MANO AGRO CO., LTD**

Phum 1, SangKat 1, Preah Sihanouk, Cambodia.

Imported By: **NEENA ENTERPRISES.**

SHOP NO.- 5-1-767/7/FF, FIRST FLOOR, KOTI,

SULTAN BAZAR, Hyderabad, Telangana-500095. INDIA

FSSAI# **13623999000047** BATH# **MANONE2025 JUNE**

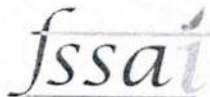
N.W: 65:00 Kgs/G. W: 66:00 Kgs

Production Date: June 2025

Expiry Date: June 2027

Country of Origin: **CAMBODIA**

Storage Conditions:



**Name Of Goods:**

MENTHOL SCENTED SWEET SUPARI (MOUTH FRESHENER)

Proprietary Food (Food Category 5.2.4.1)

**INGREDIENTS:** Betel Nut (Supari), Water, Sodium Saccharine  
Menthol (Peppermint Oil)  
Contain Added Natural Flavoring Substances


**Non-retail containers - Not for direct sale to Consumers for industrial use only**

Manufactured & Exported By:

**MANO AGRO CO., LTD**

Phum 1, SangKat 1, Preah Sihanouk, Cambodia.

Imported By: **NEENA ENTERPRISES.**

SHOP NO.- 5-1-767/7/FF, FIRST FLOOR, KOTI,

SULTAN BAZAR, Hyderabad, Telangana-500095. INDIA

FSSAI# **13623999000047** BATH# **MANONE2025 JUNE**

N.W: 65:00 Kgs/G. W: 66:00 Kgs

Production Date: June 2025

Expiry Date: June 2027

Country of Origin: **CAMBODIA**

Storage Conditions:



020