
 सत्यमेव जयते	<b>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),</b> सीमाशुल्क आयुक्त का कार्यालय (एनएस -I) <b>NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE,</b> 5वा-शेवा, जवाहरलाल नेहरू कस्टम हाउस, <b>TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400 707.</b> ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707	 आज़ादी का अमृत महोत्सव
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Date: 05.12.2025

F. No. CUS/APR/SCN/1772/2025-Gr (1And1A)

Adj. F. No. S/10-1300/Adj/JC/Grp-I &amp; IA/NS-I/CAC/JNCH

SCN No.: 1500/2025-26/JC/GR-I&amp;IA/NS-I/CAC/JNCH

DIN No.: 2025/1278NW000000A022

**Subject: Show Cause Notice under Section 124 of the Customs Act, 1962, in respect of goods imported by M/S. Tabarruk (IEC: DJCPA4152H) covered under Bill of Entry No. 2453349 dated 04.06.2025 -reg;**

M/S. Tabarruk bearing IEC No. DJCPA4152H, having registered address at GROUND FLOOR, SHOP - 04, RAZAK MANZIL, HUSEINBHAI ALIBHAI VALJI ROAD, TANDEL STREET (NORTH), UMERKHADI, MUMBAI, MAHARASHTRA, 400009 (herein after referred to as "Importer"), have imported goods declared as "Prime Energy Drink" (herein after referred to as "Impugned goods" or "Import Goods"), under CTH 22021090 vide Bill of Entry No. 2453349 dated 04.06.2025 (**RUD-I**), Bill of Lading No. AE25050776 DATED 27.05.2025, IGM No. 1137981 dated 19.05.2025. The declared Value of the Goods is Rs.6,25,641. The details of the consignment are reproduced below.

Sr No.	Bill of Lading No./Date	Supplier Name	Invoice Number/date	Value
I	AE25050776 DATED 27.05.2025	Safelife Logistics and cargo FZE	(SLLC/2025/05/01 and SLLC/2025/05/02 both dated 15.05.2025	Rs.6,25,641.-

## 2. Examination of Consignment:

Acting on the specific input, Container No. DPWU9099690 and DPWU9103906 (both 40fts.) covered under Bill of Entry No. 2453349 dated 04.06.2025, Bill of Lading No. AE25050776 DATED 27.05.2025, ICJM No. 1137981 dated 19.05.2025 imported in the name M/s. Taban-ruk (IEC: DJCPA4152H) was put on hold vide hold No. 103/2025-26 dated 12.06.2025 and examined under Panchnama dated 14.06.2025 (RUD-2) drawn at M/S All cargo Logistics Ltd., Village Khopta, Taluka Uran, Dist. Raigad, Maharashtra.

During the examination, the containers were found loaded with pallets containing Prime Energy Drink bottles, wrapped in transparent PP film. The details of goods declared in Bill of Entry No. 2453349 dated 04.06.2025 and goods found during examination have been tabulated, below for comparison:

**Table-I**

Sr. No.	Container No.	Flavour	No. of Pallets	Total no. of case pallets	Bottles per Case	Total Quantity
	DPWU9103906	Tropical Punch	4	132	12	6336
2		Blue Raspberry	4	132	12	6336
3		Ice Pop	5	132	12	7920
4		Lemon Lime	2	132	12	3168
5		Meta Moon	5	132	12	7920
Total			20			31680
6		Meta Moon	5	132	12	7920

7	DPWU9099690	Ice Poop	4	132	12	6336
8		Lemon Lime	2	132	12	3168
9		Blue Raspberry	4	132	12	6336
10		Tropical Punch	4	132	12	6336
11		Strawberry watermelon		132	12	1584
Total			20			31,680

Table-II

Flavour	Declared Quantity	Found Quantity	Excess Quanti
Tropical Punch	6336	12672	6336
Blue Rasbe	6336	12672	6336
Ice Pop	6336	14256	7920
Lemon Lime	3168	6336	3168
Meta Moon	7920	15840	7920
Strawberry Watermelon	1584	1584	
Total	31,680	63,360	31,680

During examination of goods, it was observed that the total quantity of "Prime Energy Drink" bottles was 63,360 as against the declared 31,680 bottles in the bill of entry. The goods were mis-declared in terms of quantity as mentioned in table-II.

### 3. **Seizure of the Goods:**

Since, the goods were not found in the line of entry made u/s 46 of Customs Act, 1962. Hence, the goods covered by the aforesaid Bill of Entry No. 2453349 dated 04.06.2025 having declared assessable value Rs.6,25,641/- were seized under the provision of section 110 of the Customs Act, 1962, under the reasonable belief that they are liable to confiscation under the provisions of section III of the Customs Act, 1962 vide Seizure Memo No. 40/2025 dated 16.06.2025. **(RUD-3)**

### 4. **Rejection by FSSAI Authority:**

4.1 FSSAI officials inspected the goods vide panchnama dated 08.07.2025. FSSAI officials did not draw the samples informing that there are some labelling discrepancies, which is reproduced as below;

*"This office has issued a Rejection Report for the consignment due to both non-rectifiable and rectifiable labelling discrepancies, as observed during the visual inspection conducted on 08.07.2025. However applicant has an option to file a Review Application before the Director; Western Regional Office, FSSAI within fifteen (15) days from the date of issuance of the Rejection Report in accordance with Regulation 15 of the Food Safety and Standards (Import) Regulations, 2017."*

Summary of ground of rejection by Authorized Officer:

Visual Inspection for the articles PRIME ENERGY DRINK - LEMON LIME, PRIME ENERGY DRINK - STRAWBERRY WATERMELON, PRIME ENERGY DRINK - META MOON, PRIME ENERGY DRINK - ICE POP, PRIME ENERGY DRINK - TROPICAL PUNCH and PRIME ENERGY DRINK - BLUE RASPBERRY was carried out on dated 08.07.2025. 1. It has been observed that, on the label of the article PRIME ENERGY DRINK LEMON LIME, PRIME ENERGY DRINK - STRAWBERRY WATERMELON, PRIME ENERGY DRINK - META MOON, PRIME ENERGY DRINK - ICE POP, PRIME ENERGY DRINK - TROPICAL PUNCH and PRIME ENERGY DRINK - BLUE RASPBERRY "Country of Origin" and "Manufacture date" was not mentioned. Hence, article violates clause of 12 (a) and 10(a) of Chapter 2 of Food Safety and Standards (Labelling and Display) Regulations, 2020 respectively, which states "Country of Origin for Imported Foods- (a) The country of origin of the food shall be declared on

the label of food imported into India and Date Marking.- (a) "Date of manufacture or packaging" and "Expiry/Use by" shall be declared on the label. However, expression "Best before" may also be used as optional or additional information read with clause 4 (1) of chapter 2 of FOOD SAFETY AND STANDARDS (LABELLING AND DISPLAY) REGULATIONS, 2020 and clause of 6 of chapter 111 of Food safety and Standards (Import) Regulations, 2017; read with Order number - F. No: TIC-B02/3/2023-1IMPORTS-FSSAI dated 28.11.2023 (Rectifiable labelling information for imported food consignments -reg.). 2. Further, on the label of all the articles i. Importer details (Name, Address, FSSAI License no.) are not mentioned ii. FSSAI and Veg Logo not mentioned. iii. Manufacturer details (Name and Address) not mentioned iv. NON-CALORIC SWEETENER declarations for Sucralose and Acesulfame K are not mentioned v. Common name of the flavor /class name of flavors are not mentioned vi. Percent RDA for all the nutrient was not mentioned Furthermore, the following mandatory labelling requirements, as per the Food Safety and Standards (Packaging and Labelling) Regulations (FSSR), have not been complied with on the labels of all the articles: i. The nomenclature of the articles mentioned in the Bill of Entry (BOE) / FICS documents does not match the actual nomenclature printed on the product labels. ii. Importer details including Name, Address, and FSSAI License Number are missing. iii. The FSSAI logo and Vegetarian logo are not displayed. iv. Manufacturer details, i.e., Name and Address, are not mentioned. v. Declarations regarding the use of non-caloric sweeteners, specifically Sucralose and Acesulfame K, are not provided. vi. The common name and/or class name of added flavours have not been declared. vii. The percentage Recommended Dietary Allowance (RDA) values for all the nutrients have not been mentioned. viii. The claim "CONSUME AS PART OF A VARIED AND BALANCED DIET AND HEALTHY LIFESTYLE" is mentioned on the label of all the articles. 3. Conclusively article violates Section - 23 read with section 25 of Food Safety and Standards Act 2006. Hence, the articles PRIME ENERGY DRINK - LEMON LIME, PRIME ENERGY DRINK - STRAWBERRY WATERMELON, PRIME ENERGY DRINK - META MOON, PRIME ENERGY DRINK - ICE POP, PRIME ENERGY DRINK - TROPICAL PUNCH and PRIME ENERGY DRINK - BLUE RASPBERRY IS REJECTED.

4.2 **First review application dated 11.07.2025**, received to FSSAI Authority vide email dated 22.07.2025 filed by the importer/applicant Tabarruk (FSS Lic. no: 11525997000601) against rejection of import clearance of article/ consignment in question Prime Energy Drink (6 variants) imported vide BOE no 2453349 date of import 19.05.2025.

4.3 FSSAI Authority issued Review order-I<sup>st</sup> Review dated 04.09.2025, the relevant contents of the Review order- I<sup>st</sup> Review (**RUD-4**) are reproduced as below:

*1. The Consignment of the imported articles Prime EnelV Drink (6 variants) with BOE no. 2453349. which was rejected by the Authorized Officer, as the Country Origin and Manufacturing date were not mentioned thus article violates clause of 12 (a) and 10(a) of Chapter 2 of Food Safety and Standards (Labelling and Display,) Regulations. 2020 and FSSAI Order with F. No: TIC-B02/3/2023-IMPORTS-FSSAI dated 28.11.2023 (Rectifiable labelling information for imported food consignments -reg. Further rectifiable labeling discrepancies as mentioned in rejection reports. are present on the label: thus the article violates Section 23, read with Section 25 of the Food Safety and Standards Act 2006.*

*2. Even upon giving multiple opportunities for submission. the applicant has not responded or submitted any clarification/ documentary evidence.*

*3. Considering the presented facts, the nature of the article and the extent of the noncompliance in the instant case. the request of the applicant to give relaxation by allowing sampling and issuing NOC is denied.*

*4. In view of the above, the rejection order issued by the Authorized Officer shall continue to be in force and effect.*

Above review order gave an option "The food importer may file a second appeal against the order of the review officer to the Chief Executive Officer, Food Safety and Standards Authority of India, within fifteen days from the date on which the review order is received."

But importer has not filed any second appeal against the Review order-I<sup>st</sup> Review dated 04.09.2025, and the Expiry of the goods is "November, 2025" and NOC is also denied by FSSAI for certain reason as mentioned above.

#### **5. Statement recorded during investigation:**

Statement of Shri MIRAN PARVEZ ANSARI, PROPRIETOR OF WS TABARRUK (IECDJCPA4152H), AT GROUND FLOOR, SHOP - 04, RAZAK MANZIL, HUSEINBHAI ALIBHAI VALJI ROAD, TANDEL STREET (NORTH), UMERKHADI, MUMBAI, MUMBAI, MAHARASHTRA, 400009 (Importer) was recorded on 30.06.2025 (**RUD-5**) under Section 108 of the Customs Act 1962, wherein he stated that:

- This was the first consignment imported by him.
- On being asked about mis-declaration, in terms of quantity, he submitted that the mistake was on the part of the CHA, who failed to include both the invoice cum packing list (SLLC/2025/05/01 and SLLC 2025/05/02 both dated 15.05.2025) while filling of subject Bill of Entry. He had provided all the necessary documents to the CHA on time, but the error occurred from their side, and unfortunately, he was not informed about it. As this was his first import, he was relying on the CHA for proper documentation. Further, he came to know about the said discrepancy only on the day of examination.
- On being asked about Country of Origin Certificate, he replied that, as he earlier stated that he doesn't have any knowledge of Import. He has provided all the import related documents to CB in respect of subject Bill of Entry. This mistake is on the part of CB Firm M/S Liyakath Shipping & Logistics. Further, He had submitted the country of origin certificate having No. 24862486 dated 11.06.2025 and 24924637 dated 30.06.2025 issued by Dubai Chamber of Commerce, wherein the COO showed as "United Kingdom".
- On being asked about the discrepancy in date of COO Certificate, he stated that, he doesn't know about the required documents for import. Initially, he received only one country of origin certificate having No. 24862486 dated 11.06.2025 for quantity of 31680 of Prime Energy Drink Bottles. After examination of goods on 14.06.2025 and FASSI's objections, he came to know that COO for the remaining quantity was not provided by the Supplier. Accordingly, on being asked, supplier sent him another COO having No. 24924637 dated 30.06.2025 for remaining Quantity i.e. 31680 of Prime Energy drinks. Further, he stated that as the Port of Loading was "Jabel Ali", and assuming the COO would be same, his Customs Broker select "UAE" as COO while filing of the subject Bill of Entry.
- On being asked about the FSSAI NOC status, he stated that, he applied for FSSAI NOC on 13.06.2025, but due to country of origin mismatch, FSSAI department raised query on the same day i.e. 13.06.2025 that "Mention correct COO in FICS as per FSSR. Kindly justify regulatory status for additive TRIMAGNESIUM CITRATE PRIME ENERY DRINK-STRABERRY WATERMELON".
- On being asked about the shelf life of the impugned goods, he replied that, he knows the expiry dated (November, 2025) of goods, and he is trying his best to get the FSSAI NOC as early as possible.
- On being asked why panel action should not be initiated, against you, he replied that, as he stated earlier, this was his first import, he was relying

on the CHA for proper documentation. This entire mistake done by his CB Firm M/S Liyakath Shipping & Logistics. Therefore, he requests not to penalize him.

- On being asked about assessable value of said BOE, he stated that He did not receive any communication from ICE-Gate on his e-mail ID. He doesn't know the procedure being novice in this field. The CB also did not provide him any information in this regard.
- On being asked if he want to say anything else in this matter, he stated that, he doesn't want any PH & SCN in this matter. He accepts re-determined CIF value of goods and ready to pay fine and penalty whatsoever, decided by the department. As he is facing huge detention and demurrage charges. Also the subject goods have short shelf life; He requested to release his goods as soon as possible. He is always ready to co-operate with the customs whenever called for.

**5.1 Statement Customs Broker Shri Jagdish Shudev Dhanavade**, G-Pass Holder cum Power Attorney of WS Liyakath Shipping And Logistics(AAFFL0663HCH002) **(RUD-6)**, Resident of The Baya Grove, C1302, 13<sup>th</sup> Floor, C wing, Shaikh Misree Road, Opp Antop Hill Post Office, Mumbai-400037, Recorded Under Section 108 Of The Customs Act, 1962 In The Office Of Special Investigation And Intelligence Branch (Import), JNCH At Tal.Uran, Dist Raigad, Maharashtra 400707 On 27.06.2025, wherein he stated that,

- He looks after all documentation work related to filling the bills of entry on behalf of importers. He also advised the clients about the required documents before submitting the bill of entry.
- He supervise the work of documentation, classification and other formalities before filling the bills of entry on ICE-GATE.
- He came in contact with Importer M/S Tabarruk through Mr. Manohar Devram Padekar, Director of M/s Arcline Logistics and Warehousing Pvt. Ltd.
- The Bill of Entry 2453349 dated 04.06.2025 was the first BE of M/S Tabarruk which has been filed by him. He has done first import registration also. He is submitting the signed copy of the same.
- He charges Rs 15,000/- per container inclusive all charges.
- It was a mistake on their part. Importer has provided them two invoices bearing No. SLLC/2025/05/01 and SLLC/2025/05/02 both dated 15.05.2025 having the same quantity & value of goods. Due to oversight, subject bill of entry was filed by them only on the basis of Invoice bearing No. SLLC 2025/05/01 dated 15.05.2025.
- It was a mistake on their part. Due to oversight, the country of origin select as "UAE" in instead of "UK" while filing of the Bill of Entry 2453349 dated 04.06.2025.
- He applied for FSAI NOC on 13.06.2025, but due to country of origin mismatch, FSSAI department raised query on the same day i.e. 13.06.2025 that "Mention correct COO in FICS as per FSSR. Kindly justify regulatory status for additive TRIMAGNESIUM CITRATE PRIME ENERGY DRINK-STRABERRY WATERMELON". I am submitting the copy of the said query.
- He has informed about the said query to Importer. But till date, Importer has not sent the reply to us for onward submission to FSSAI.
- He as well as Importer know the expiry dated (November, 2025) of goods, and both are trying their best to get the FSSAI NOC as early as possible.
- As he stated earlier, due to oversight, subject bill of entry was filed only on the basis of Invoice bearing No. SLLC/2025/05/01 dated 15.05.2025. He requests to not penalize their CB Firm M/S Liyakath Shipping & Logistics as he has not done anything intentionally.

- He strictly follow the norms of following KYC procedure of clients before taking their work and also guide them about customs procedure like documentations, classification, duty etc. He is always ready to co-operate with the customs whenever called for.

## 6. **Valuation of the goods:**

For the purpose of Customs Tariff Act, 1975, valuation of imported goods is to be done in terms of Section 14 of the Customs Act, 1962 read with Customs Valuation (Determination of value of Imported Goods) Rules, 2007 (CVR) and Customs Valuation (Determination of Value of Imported Goods) Amendment Rules, 2017. As per the provisions of Act/Rules, transaction value of the goods is to be accepted, subject to Rule 12 of Customs Valuation (Determination of value of Imported Goods) Rules, 2007. Prima facie, on examination of contemporary import of the subject goods, is to be determined under Rule 12 of the CVR and the said value is required to be re-determined by subsequently proceeding in terms of Rule 4 to 7 or 9 of the Customs Valuation Rules, 2007.

In terms of Rule 4 *ibid*, transaction value of identical goods has to be considered as the value of the imported goods at or about the same time as the goods being valued. Term 'identical goods', as defined under Rule I(d) of the CVR, 2007, means imported goods which are same in all respect, including physical characteristics, quality and reputation, as the goods being valued except for minor differences in appearance that do not affect the value of the goods. In addition, in terms of Rule 5 *ibid*, the term 'similar goods' as defined under Rule of the Customs Valuation Rule, 2007 includes comparison of the impugned goods with goods although not like in all respects, having like characteristics and like components making them have the same functions and to be interchangeable commercially. In the instant case, contemporary data was perused for ascertaining the value of the subject imported goods based on contemporaneous price of identical goods under Rule 4 of Customs Valuation (Determination of value of Imported Goods) Rules, 2007 (CVR) and Customs Valuation (Determination of Value of Imported Goods) Amendment Rules, 2017. Hence, the approx. side valuation has been taken into the account to determine the assessable value of the subject goods and accordingly, the declared assessable value by the importer of the subject goods is found fair.

Accordingly, as per contemporary import of subject goods(RUD-7), the price comes to Rs. 18.57 [.78 AED X Rs. 23.8 (Exchange Rate)] per pcs/bottle. Accordingly, the value of the total 63,360 pcs/bottle found during the examination comes to around, as per declared value (19.74 per pcs/bottle) Rs. 12,51,282/- (Rupees Twelve Lakhs Fifty-One Thousand Three Hundred and Sixty only)

**6.1** Re-determined Assessment value for the goods covered under Bill of Entry No. 2453349 dated 04.06.2025 are as following:

Particulars	Amount (In Rs.)
Declared Assessable Value (as per BE)	6,25,641/-
Re determined Assessable Value	12,51,282/-

## 7. **The relevant legal provisions are as under:**

In relation to the aforesaid facts, it is pertinent to quote relevant provisions of Customs Act, 1962 and the importer's violation in respect of the same:

**Section 2(26) of Customs Act, 1962:** "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

**Section 2 (33) of the Customs Act, 1962 :** "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

**Section 2(39) of Customs Act, 1962 :** "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section III and Section 113;

**Section 46. Entry of goods on importation.-**

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

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

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

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

As per Section 111(d) "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;"

As per 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;

As per 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 or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (l) of section 54];"

**SECTION 112. "Penalty for improper importation of goods, etc.- Any person, -**

- a. *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*
- b. *who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111, shall be liable,*
  - i. *in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;*
  - ii. *in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher:*

*Provided that where such duty as determined under sub-Section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount*

- of penalty liable to be paid by such person under this Section shall be twenty-five per cent of the penalty so determined;*
- iii. *in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under Section 77 (in either case hereafter in this Section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;*
  - iv. *in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;*
  - v. *in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value •*

### **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.

### **8. Liability Of Confiscation of the Goods:**

The samples of the goods imported under the said Bill of Entry No. 2453349 dated 04.06.2025 were not drawn by the FSSAI Authority due to non-rectifiable and rectifiable labelling discrepancies. FSSAI authority had given enough opportunity to importer by the way of appeal/review appeal before the competent authority of FSSAI Norms. But clearance from FSSAI authority was not granted to subject goods. The shelf life of the subject goods is also almost exhausted as BBE (Best Before End) is mentioned as NOV, 2025. Further, the goods imported under the said Bill of Entry No. 2453349 dated 04.06.2025 had been found mis-declared in terms of quantity, valuation and FSSAI. Therefore, the goods were, seized under the provisions of Section 110 of the Customs Act, 1962 as the said goods appeared to be liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

### **9. Findings of the Investigations**

From the foregoing investigation, it appears that: -

**9.1** The importer has failed to comply with the mandatory requirements of Section 46 of the Customs Act, 1962, in as much as the imported goods were not duly or correctly declared in the Bill of Entry. It appears that there was a conscious attempt to mis-declare the goods in terms of quantity and value to evade the applicable duty.

**9.2** Goods covered under Bill No. 2453349 dated 04.06.2025 filed by M/s. Tabarruk (IEC: DJCPA4152H) have been found mis-declared in terms of quantity and value. Also, the declared assessable value is liable to be rejected under Rule 12, explanation I (iii)(d) and (iii)(e) of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The declared value of the goods imported vide Bill of Entry No. 2453349 dated 04.06.2025 is Rs. 6,25,641/which are liable to be rejected and value is liable to be re-determined at Rs. 12,51,282/- under Customs Valuation Rule, 2007.

In view of the above, the goods covered under Bill of Entry No. 2453349 dated 04.06.2025, having re-determined Assessable value of Rs. 12,51,282 appears to be liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.



Further, due to non-submission of required FSSAI NOC and absence of applicable FSSAI norms on the goods mentioned, the goods are liable for confiscation under the provisions of section 111(d) of Customs Act, 1962.

**9.3** The importer, M/S. Tabarruk (IEC: DJCPA4152H) is liable for penalty under Section 112(a) and 114AA for their act of omission and commission by importing mis-declared goods without declaring the proper quantity, value and violating FSSAI Regulations applicable therein of the goods in the said Bill of Entry, which rendered the goods liable for confiscation under the provisions of section 111(d), 111(1) and 111(m) of the Customs Act, 1962.

**9.4** Customs Broker M/s. Liyakath Shipping and Logistics (AAFFL0663HCH002) has failed to exercise their due diligence to sensitize the importer to make proper declaration in terms of quantity, valuation and FSSAI Norms. It further appears that the Customs Broker have not acted in a vigilant manner and not performed their duties efficiently and violated the obligations cast upon them thereby assisting the importer to act in a manner which rendered the impugned goods liable for confiscation under section 111(d), 111(1) and 111(m) of the Customs Act, 1962. Hence, Customs Broker M/s Liyakath Shipping and Logistics (AAFFL0663HCH002) is liable for imposition of Penalty under section 112(a) and 114AA of the Customs Act, 1962 as applicable.

**10.** In view of above, now, the importer, M/s. Tabarruk (IEC: DJCPA4152H) and Customs Broker M/S Liyakath Shipping and Logistics (AAFFL0663HCH002) are hereby called upon to Show Cause to the Joint Commissioner of Customs, NS-I, having its office located at 7<sup>th</sup> Floor, Jawaharlal Nehru Customs House, Nhava-Sheva, Raigad within thirty days of the receipt of this notice as to why:-

- i.** The declared value of the goods imported vide Bill of Entry No. 2453349 dated 04.06.2025 is Rs. 6,25,641/- should not be rejected and same re-determined as Rs. 12,51,282/- under Customs Valuation Rule, 2007.
- ii.** The goods covered Bill of Entry No. 2453349 dated 04.06.2025 should not be confiscated under the provisions of section 111(d), 111(l) and 111(m) of the Customs Act, 1962.
- iii.** Penalty should not be imposed on the importer, M/s. Tabarruk (IEC: DJCPA4152H) under Section 112(a) and Section 114AA of the Customs Act, 1962.
- iv.** Penalty should not be imposed on Customs Broker M/S Liyakath Shipping and Logistics (AAFFL0663HCH002) under Section 112(a) and Section 114AA of the Customs Act, 1962.
- v.** The cost of safe disposal/ removal of the cargo should be recovered from the importer.

**11.** The Importer, M/s. Tabarruk (IEC: DJCPA4152H) and Customs Broker M/S Liyakath Shipping and Logistics (AAFFL0663HCH002) should file their written explanation/reply to the competent authority i.e. 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.

**12.** In case, noticee(s) wish to be heard in person, they should state specifically in their written explanation to the Joint/Addl. 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.

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

**14.** 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.

**15.** 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: 05-12-2025  
11:53:15

(Jay G. Waghmare)  
Joint Commissioner of Customs  
Gr-1, NS-I, JNCH

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

**To,**

1. M/S Tabarruk (IEC-DJCPA4152H), at Ground Floor, Shop - 04, Razak Manzil, Huseinbhai Alibhai Valji Road, Tandel Street (North), Umerkhadi, Mumbai.
2. M/S Liyakath Shipping and Logistics (AAFFL0663HCH002), Resident of The Baya Grove, C 1302, 13<sup>th</sup> Floor, Cwing, Shaikh Misree Road, Opp Antop Hill Post Office, Mumbai 400037.

Copy to: -

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

**ANNEXURE-A**

**LIST OF RELIED UPON DOCUMENTS (RUDs)**

RID-1	Bill of Entry No. 2453349 dated 04.06.2025
RUD-2	Panchnama dated 14.06.2025
RUD-3	Seizure Memo dated 16.06.2025
RUD-4	Rejection report from FSSAI Authority
RUD-5	Statement of importer dated 30.06.2025
RUD-6	Statement of CB dated 27.06.2025
RUD-7	Contemporary Import Data



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	2453349	04/06/2025	H
IEC/Br	DJCPA4152H/0	FIRST COPY	
GSTIN/TYPE	27DJCPA4152H2ZJ/G		
CB CODE	AAFFL0663HCH002		
TYPE	INV	ITEM	CONT
Nos	1	6	2
PKG	5280	G.WT (MTS)	33.44



BE0050620251209

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	N	F
B. DECLARANT	1.IMPORTER NAME & ADDRESS						2.CB NAME					
	Tabarruk Ground Floor, Shop - 04 Razak Manz Huseinbhai Alibhai Valji Road, Tand Mumbai 400009						LIYAKATH SHIPPING AND LOGISTICS					
C. DUTY SUMMARY	13.COUNTRY OF ORIGIN						14.COUNTRY OF CONSIGNMENT					
	UNITED ARAB EMIRATES						UNITED ARAB EMIRATES					
D. MANIFEST DETAILS	15.PORT OF LOADING						16.PORT OF SHIPMENT					
	Jebel Ali						Jebel Ali					
E. BOND DETAILS	1.BOND NO.						1.SR NO					
							1					
F. PAYMENT DETAILS	2.PORT						2.CHALLAN NO					
							2055191907					
G. WH	3.BOND CD						3.PAID ON					
							1137981/108					
H. PROCESSING DETAILS	4.DEBT AMT						4.AMOUNT(Rs.)					
							539302					
I. INVOICE DETAILS - SUMMARY	5.BG AMT						1.S.NO					
							1					
J. CONTAINER DETAILS	1.WBE NO.						2.INVOICE NO					
							SLLC/2025/05/001					
K. CONTAINER DETAILS	2.DATE						3.INV. AMT					
							24710.4					
L. CONTAINER DETAILS	3.WBE SITE						4.CUR					
							AED					
M. CONTAINER DETAILS	4.WH CODE						1.EVENT					
							Submission 04-JUN-25 13:28 1 AED=24INR					
N. CONTAINER DETAILS	1.SNO						2.DATE					
	1						05-JUN-25 12:17 1 USD=86.4INR					
O. CONTAINER DETAILS	2.LCL/ FCL						3.TIME					
	F						EXCHANGE RATE					
P. CONTAINER DETAILS	3.TRUCK						4.EVENT					
							Assessment 05-JUN-25 12:17 1 USD=86.4INR					
Q. CONTAINER DETAILS	4.SEAL						5.EVENT					
	NIL						Examination OOC					
R. CONTAINER DETAILS	5.CONTAINER NUMBER						1.SNO					
	DPWU9099690						1					
S. CONTAINER DETAILS	DPWU9103906						2.LCL/ FCL					
							F					
T. CONTAINER DETAILS	OOC NO.						3.TRUCK					
U. CONTAINER DETAILS	OOC DATE						4.SEAL					
							NIL					
V. CONTAINER DETAILS	Seal cutting may be allowed						5.CONTAINER NUMBER					
	14/06/2025						DPWU9099690					
W. CONTAINER DETAILS	Deskund						DPWU9103906					
	14/06/2025											
X. CONTAINER DETAILS	SPPBOS						OOC NO.					
Y. CONTAINER DETAILS	Item No. 108						OOC DATE					
Z. CONTAINER DETAILS	Validity unknown						1.SNO					
	Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10						1					
AA. CONTAINER DETAILS	Date: 2025.06.05 12:28:21 IST						2.INVOICE NO					
	Reason: CUSTOMS						SLLC/2025/05/001					
AB. CONTAINER DETAILS	Location: INDIA						3.INV. AMT					
							24710.4					
AC. CONTAINER DETAILS							4.CUR					
							AED					

Seal cutting may be allowed in presence of SITB (S) officer.

08/07/25  
Sandeep P. Chavhan  
PO/SST

Validity unknown  
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10  
Date: 2025.06.05 12:28:21 IST  
Reason: CUSTOMS  
Location: INDIA

GLOSSARY

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

P1  
Udal Wadhi  
08/07/25

J.S. Chavhan  
CB  
08/07/25

P2  
Udal Wadhi  
08/07/25



Port Code	BE No	BE Date	BE Type
INNSA1	2453349	04/06/2025	H
IEC/Br	DJCPA4152H/0		FIRST COPY
GSTIN/TYPE	27DJCPA4152H2ZJ/G		
CB CODE	AAFFL0663HCH002		
TYPE	INV	ITEM	CONT
No	1	6	2
PKG	5280	G.WT (MTS)	33.44



**INDIAN CUSTOMS**

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

BE0050620251209

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

A. INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE						
	1	SLLC/2025/05/001 15-MAY-25									
B. TRANSACTING PARTIES	1.BUYER'S NAME & ADDRESS			2.SELLER'S NAME & ADDRESS							
	Tabarruk Ground Floor, Shop - 04, Razak Manz Huseinbhai Alibhai Valji Road, Tand Mumbai 400009										
	3.SUPPLIER NAME & ADDRESS			4.THIRD PARTY NAME & ADDRESS							
	SAFELIFE LOGISTICS AND CARGO FZE RA08WC04 JEBAL ALI FREEZONE NORTH DUBAI UNITED ARAB EMIRATES										
	5.AEO			6. AD CODE 0560019							
C. VALUATION	1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD			
	24710.4	300	1.125%					RULE 4			
	14.Cur AED	USD					9.RELTD	10.SVB CH	11.SVB NO	12.DATE	13.LOA
D. COST & SERVICES	1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH					
	7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC		13.MISC CHARGE	14.ASS. VALUE		
										625641.4	
E. ITEM DETAILS	1.S NO.	2.CTH	3.DESCRPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT				
	1	22021090	PRIME ENERGY DRINK - META MOON	.780000	7920.000000	NOS	6177.60				
	2	22021090	PRIME ENERGY DRINK - BLUE RASPBERRY	.780000	6336.000000	NOS	4942.08				
	3	22021090	PRIME ENERGY DRINK - LEMON LIME	.780000	3168.000000	NOS	2471.04				
	4	22021090	PRIME ENERGY DRINK - TROPICAL PUNCH	.780000	6336.000000	NOS	4942.08				
	5	22021090	PRIME ENERGY DRINK - STRAWBERRY WATERMELON	.780000	1584.000000	NOS	1235.52				
	6	22021090	PRIME ENERGY DRINK - ICE POP	.780000	6336.000000	NOS	4942.08				

**GLOSSARY**

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

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*P. Heghari*  
08/07/25

*J.S. Chavan*  
08/07/25

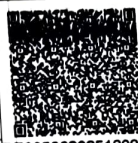
*P. Chavan*  
08/07/25



# INDIAN CUSTOMS

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

Por Code	BE No	BE Date	BE Type
INNSA1	848222	08/08/2025	H
ICCBP	DJCPA4152H/O	FIRST COPY	
GSTIN/TYPE	27DJCPA4152H2ZJ/G		
CB CODE	A AFFL0863HCH002		
ITYPE	INV	ITEM	CONT
Nos	1	6	2
PKG	5280	G.WT (MTS)	33.44



BE0050620251209

## PART - III - DUTIES

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION				6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	1	22021090	NOEXCISE	PRIME ENERGY DRINK - META MOON				Y	N	N	N	N
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE	
	.78	GB	7920	NOS	3960	LTR	S		N	N		GNX100	
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS			29. ASSESS VALUE		30. TOTAL DUTY		
	N	N	Y	N	N	Y			156410.35		134825.7		
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE		
	Notn No.					001/2017	001/2017						
	Notn SNo.					IV12	4						
	Rate	30		10		28	12		0	0			
	Amount	46923.1		4692.3		58247.2	24963.1	0	0				
	Duty Fg					0	0						
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR		
	Notn No.					011/2021							
	Notn SNo.					17							
	Rate					0		0	0				
	Amount					0		0	0				
	Duty Fg					46923.11				0			

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION				6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	2	22021090	NOEXCISE	PRIME ENERGY DRINK - BLUE RASPBERRY				Y	N	N	N	N
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE	
	.78	GB	6336	NOS	3168	LTR	S		N	N		GNX100	
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS			29. ASSESS VALUE		30. TOTAL DUTY		
	N	N	Y	N	N	Y			125128.28		107860.6		
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE		
	Notn No.					001/2017	001/2017						
	Notn SNo.					IV12	4			0			
	Rate	30		10		28	12		0	0			
	Amount	37538.5		3753.8		46597.8	19970.5	0	0				
	Duty Fg					0	0						
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR		
	Notn No.					011/2021							
	Notn SNo.					17		0	0				
	Rate					0		0	0				
	Amount					37538.48				0			
	Duty Fg												

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION				6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	3	22021090	NOEXCISE	PRIME ENERGY DRINK - LEMON LIME				Y	N	N	N	N
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE	
	.78	GB	3168	NOS	1584	LTR	S		N	N		GNX100	
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS			29. ASSESS VALUE		30. TOTAL DUTY		
	N	N	Y	N	N	Y			62564.14		53930.2		
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE		
	Notn No.					001/2017	001/2017						
	Notn SNo.					IV12	4			0			
	Rate	30		10		23298.9	9985.2		0	0			
	Amount	18769.2		1876.9		0	0						
	Duty Fg					0	0						
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR		
	Notn No.					011/2021							
	Notn SNo.					17		0	0				
	Rate					0		0	0				
	Amount					18769.24				0			
	Duty Fg												

### GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Involved, 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

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P1 *Handwritten signature*  
08/07/25

CB *Handwritten signature*  
08/07/25

P2  
*Handwritten signature*  
08/07/25



Port Code: INNSA1  
 BE No: 2453349  
 BE Date: 04/06/2025  
 BE Type: H  
 IEC/B: DJCPA4152H/0  
 GSTIN/TYPE: 27DJCPA4152H2ZJ/G  
 CB CODE: AAFFL0663HCH002  
 TYPE: INV  
 ITEM: 6  
 CONT: 2  
 Nos: 1  
 6  
 2  
 PKG: 5280  
 G.WT (MTS): 33.44  
 BE0050620251209



**INDIAN CUSTOMS**

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

**PART - III - DUTIES**

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION					6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	4	22021090	NOEXCISE	PRIME ENERGY DRINK - TROPICAL PUNCH					Y	N	N	N	N
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE		
	.78	GB	6336	NOS	3168	LTR	S		N	N		GNX100		
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS		29. ASSESS VALUE		30. TOTAL DUTY				
	N	N	Y	N	N	Y		125128.28		107860.6				
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE			
	Notn No.					001/2017	001/2017							
	Notn SNo.					IV12	4							
	Rate	30		10		28	12		0					
	Amount	37539.5		3753.8		46597.8	19970.5	0	0					
	Duty Fg					0	0							
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR			
	Notn No.					011/2021								
	Notn SNo.					17								
	Rate					0		0	0					
	Amount					0		0	0					
	Duty Fg					37538.48					0			

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION					6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	5	22021090	NOEXCISE	PRIME ENERGY DRINK - STRAWBERRY WATERMELON					Y	N	N	N	N
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE		
	.78	GB	1584	NOS	792	LTR	S		N	N		GNX100		
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS		29. ASSESS VALUE		30. TOTAL DUTY				
	N	N	Y	N	N	Y		31282.07		26965.1				
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE			
	Notn No.					001/2017	001/2017							
	Notn SNo.					IV12	4							
	Rate	30		10		28	12		0					
	Amount	9384.6		938.5		11649.4	4992.6	0	0					
	Duty Fg					0	0							
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR			
	Notn No.					011/2021								
	Notn SNo.					17								
	Rate					0		0	0					
	Amount					0		0	0					
	Duty Fg					9384.62					0			

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION					6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	6	22021090	NOEXCISE	PRIME ENERGY DRINK - ICE POP					Y	N	N	N	N
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE		
	.78	GB	6336	NOS	3168	LTR	S		N	N		GNX100		
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS		29. ASSESS VALUE		30. TOTAL DUTY				
	N	N	Y	N	N	Y		125128.28		107860.6				
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE			
	Notn No.					001/2017	001/2017							
	Notn SNo.					IV12	4							
	Rate	30		10		28	12		0					
	Amount	37538.5		3753.8		46597.8	19970.5	0	0					
	Duty Fg					0	0							
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR			
	Notn No.					011/2021								
	Notn SNo.					17								
	Rate					0		0	0					
	Amount					0		0	0					
	Duty Fg					37538.48					0			

**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 4 Of 8  
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P. Harshad A.

CB J.J. Chavan  
 05/07/25

P2  
 QAO  
 05/07/25

08/07/25



INDIAN CUSTOMS

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

Part Code	BE No	BE Date	BE Type
INNEA1	8489948	04/06/2025	H
IEC/BF	DJCPA4152H/0	FIRST COPY	
GSTIN/TYPE	27DJCPA4152H2ZJ/G		
CB CODE	AAFFL0683HCH002		
TYPE	INV	ITEM	CONT
No	1	6	2
PKG	5280	G.WT (MTS)	33.44

BE0050620251209

PART - IV - ADDITIONAL DETAILS

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

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

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

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS							7.ADDRESS				
1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY						
1	1		SAFELIFE LOGISTIC	AE	AE	RA08WC04 JEBAL ALI FREEZONE					
1	2		SAFELIFE LOGISTIC	AE	AE	RA08WC04 JEBAL ALI FREEZONE					
1	3		SAFELIFE LOGISTIC	GB	GB	RA08WC04 JEBAL ALI FREEZONE					
1	4		SAFELIFE LOGISTIC	AE	AE	RA08WC04 JEBAL ALI FREEZONE					
1	5		SAFELIFE LOGISTIC	GB	GB	RA08WC04 JEBAL ALI FREEZONE					
1	6		SAFELIFE LOGISTIC	GB	GB	RA08WC04 JEBAL ALI FREEZONE					

E. ACCESSORY STATUS										
3.ACCESSORY ITEM DETAILS										
1.INVSNO	2.ITMSNO									

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

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

I. SINGLE WINDOW DECLARATION											
1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC				
1	1	CTG	FSP	NPF		3960	LTR				
1	1	CHR	SQC	STCNR		3168	LTR				
1	1	CHR	STC								
1	2	CHR	SQC	NPF							
1	2	CTG	FSP	STCNR		1584	LTR				
1	2	CHR	STC	NPF							
1	3	CTG	FSP	STCNR		3168	LTR				
1	3	CHR	STC								
1	3	CHR	SQC	NPF							
1	4	CHR	FSP	STCNR		792	LTR				
1	4	CTG	STC								
1	4	CHR	SQC	NPF							
1	5	CHR	FSP	STCNR		3168	LTR				
1	5	CTG	STC								
1	5	CHR	SQC								
1	6	CHR	FSP	NPF							
1	6	CTG	STC	STCNR							
1	6	CHR	SQC								

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

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

L. SUPPORTING DOCUMENTS										
1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT		
0	0	70500	LIYAKATH02	2025060300133351		UNITED ARAB	E03-JUN-25			
1	0	38000	LIYAKATH02	2025060300133353		UNITED ARAB	E03-JUN-25			
1	0	10500	LIYAKATH02	2025060400115454		UNITED ARAB	E04-JUN-25			
1	0	022CC	LIYAKATH02	2025060400115455		UNITED ARAB	E04-JUN-25			
1	0	022CC	LIYAKATH02	2025060400115456		UNITED ARAB	E04-JUN-25			
1	0	022CC	LIYAKATH02	2025060400115457		UNITED ARAB	E04-JUN-25			
1	0	022CC	LIYAKATH02	2025060400115458		UNITED ARAB	E04-JUN-25			
1	0	022CC	LIYAKATH02	2025060300133352		UNITED ARAB	E03-JUN-25			
1	1	91100	LIYAKATH02	2025060400053538		UNITED ARAB	E04-JUN-25			
1	1	0110F	LIYAKATH02	2025060300133352		UNITED ARAB	E03-JUN-25			

GLOSSARY

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

OTHER ADDITIONAL INFORMATION

RESERVED

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

Handwritten signatures and dates: P. Haldani, 08/07/25, S. J. Chavan, 08/07/25, P. K. ...



**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	2453349	04/06/2025	H
IEC/Br	DJCPA4152H/0	FIRST COPY	
GSTIN/TYPE	27DJCPA4152H2Z/JG		
CB CODE	AAFFL0663HCH002		
TYPE	INV	ITEM	CONT
Nos	1	6	2
PKG	5280	G.WT (MTS)	33.44



BE0050620251209

**PART - IV - ADDITIONAL DETAILS**

**L. SUPPORTING DOCUMENTS**

Sl No	Doc No	Doc Name	Doc No	Doc Name	Doc No	Doc Name
1	2	0110F LIYAKATH02	2025060400053538	2025060400053538	2025060400053538	UNITED ARAB E04-JUN-25
1	3	91100 LIYAKATH02	2025060300133352	2025060300133352	2025060300133352	UNITED ARAB E03-JUN-25
1	3	0110F LIYAKATH02	2025060400053538	2025060400053538	2025060400053538	UNITED ARAB E04-JUN-25
1	4	91100 LIYAKATH02	2025060300133352	2025060300133352	2025060300133352	UNITED ARAB E03-JUN-25
1	4	0110F LIYAKATH02	2025060400053538	2025060400053538	2025060400053538	UNITED ARAB E04-JUN-25
1	5	91100 LIYAKATH02	2025060300133352	2025060300133352	2025060300133352	UNITED ARAB E03-JUN-25
1	5	0110F LIYAKATH02	2025060400053538	2025060400053538	2025060400053538	UNITED ARAB E04-JUN-25
1	6	91100 LIYAKATH02	2025060300133352	2025060300133352	2025060300133352	UNITED ARAB E03-JUN-25
1	6	0110F LIYAKATH02	2025060400053538	2025060400053538	2025060400053538	UNITED ARAB E04-JUN-25

**M. CONTAINER DETAILS**

1. CONTAINER NUMBER	2. TRUCK NUMBER	3. SEAL NUMBER	4. FCL/LCL
DPWU9099690		NIL	F
DPWU9103906		NIL	F

**N. INVOICE DETAILS**

1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	SLLC/2025/05/001	24710.4	AED

OTHER ADDITIONAL INFORMATION

ASSESSED

**GLOSSARY**

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

*P. Harshad*  
*08/07/25*  
*CB. J.J. Khavan*  
*08/07/25*  
*P. [Signature]*  
*08/07/25*





INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INN/A1	448800	04/08/2025	H
EC/B1	DJCPA4152H/0	FIRST COPY	
GSTIN/TYPE	27DJCPA4152H2Z/J/G		
CB CODE	AAFFL0663HCH002		
TYPE	INV	ITEM	CONT
	1	6	2
Nos	5280	G.WT. (MTS)	33.44
PKG			



BE0050620251209

PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

A1. EXAMINATION ORDER

B. EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Agency Status

Inv No	Item No	Remarks
1	1	FS NOC Needed
1	2	FS NOC Needed
1	3	FS NOC Needed
1	4	FS NOC Needed
1	5	FS NOC Needed
1	6	FS NOC Needed

C. COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

OOCC Date

OOCC No

ASSESSED

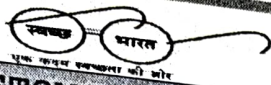
COMPLIANCES

P1. *[Signature]*  
08/07/25

CB J.J. Haran  
08/07/25

P2

*[Signature]*  
08/07/25



# INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INNSA1	2453349	04/06/2025	H
IEC/Br	DJCPA4152H/0		FIRST COPY
GSTIN/TYPE	27DJCPA4152H2ZJ/G		
CB CODE	AAFFL0663HCH002		
TYPE	INV	ITEM	CONT
Nos	1	6	2
PKG	5280	G.WT (MTS)	33.44



BE0050620251209

## PART - VI - DECLARATION

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

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

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

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

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

A. DECLARATION STATEMENT

ASSESSED

COPY

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME : LIYAKATH SHIPPING AND LOGISTICS

P. Yehudni  
08/07/25

CB J.J. Chavan  
08/07/25

P2  
ChO  
08/07/25



TOTAL QUANTITY: 31,680 PCS  
 TOTAL GROSS WEIGHT: 16,188.4 KGS  
 TOTAL VALUE: 26,710.4 AED

S.NO	DESCRIPTION	HS Code	QTY	COO	Gross weight (kgs)	UNIT PRICE	VALUE (AED)
1	PRIME ENERGY DRINK - Meta Moon	2202900	1584	UK	809.42	0.28	1,265.52
2	PRIME ENERGY DRINK - Meta Moon	2202900	1584	UK	809.42	0.28	1,265.52
3	PRIME ENERGY DRINK - Meta Moon	2202900	1584	UK	809.42	0.28	1,265.52
4	PRIME ENERGY DRINK - Meta Moon	2202900	1584	UK	809.42	0.28	1,265.52
5	PRIME ENERGY DRINK - Meta Moon	2202900	1584	UK	809.42	0.28	1,265.52
6	PRIME ENERGY DRINK - Blue Raspberry	2202900	1584	UK	809.42	0.28	1,265.52
7	PRIME ENERGY DRINK - Blue Raspberry	2202900	1584	UK	809.42	0.28	1,265.52
8	PRIME ENERGY DRINK - Blue Raspberry	2202900	1584	UK	809.42	0.28	1,265.52
9	PRIME ENERGY DRINK - Blue Raspberry	2202900	1584	UK	809.42	0.28	1,265.52
10	PRIME ENERGY DRINK - Lemon Lime	2202900	1584	UK	809.42	0.28	1,265.52
11	PRIME ENERGY DRINK - Lemon Lime	2202900	1584	UK	809.42	0.28	1,265.52
12	PRIME ENERGY DRINK - Tropical Punch	2202900	1584	UK	809.42	0.28	1,265.52
13	PRIME ENERGY DRINK - Tropical Punch	2202900	1584	UK	809.42	0.28	1,265.52
14	PRIME ENERGY DRINK - Tropical Punch	2202900	1584	UK	809.42	0.28	1,265.52
15	PRIME ENERGY DRINK - Tropical Punch	2202900	1584	UK	809.42	0.28	1,265.52
16	PRIME ENERGY DRINK - Strawberry Watermelon	2202900	1584	UK	809.42	0.28	1,265.52
17	PRIME ENERGY DRINK - Ice Pop	2202900	1584	UK	809.42	0.28	1,265.52
18	PRIME ENERGY DRINK - Ice Pop	2202900	1584	UK	809.42	0.28	1,265.52
19	PRIME ENERGY DRINK - Ice Pop	2202900	1584	UK	809.42	0.28	1,265.52
20	PRIME ENERGY DRINK - Ice Pop	2202900	1584	UK	809.42	0.28	1,265.52
<b>TOTAL</b>							<b>26,710.4</b>

TERMS: FOB  
 MODE OF TRANSPORT: BY SEA

CONSIGNEE:  
 TABARRUK  
 GROUND FLOOR  
 SHOP - 04  
 RAZAK MANZIL  
 HUSEINBHAI ALBHAI VALJI ROAD  
 UMERKHADI, MUMBAI - 400009  
 MAHARASHTRA

SHIPPER:  
 SAFELIFE LOGISTICS AND CARGO FZE  
 RAOSWCA  
 JEBEL ALI FREE ZONE - NORTH  
 DUBAI - UAE

INV NO: S/LC/2023/04/001  
 INV DATE: 15/04/2023

COMMERCIAL INVOICE CUM PACKING LIST

Logistics And Cargo FZE

Safelife



**Panchanama dated 08.06.2025 drawn at M/s. All Cargo Logistics Ltd. INNSA1AGL1, At post Khopta Taluka Uran, Dist- Raigarh, Maharashtra 410206 for inspection of the goods imported vide Bills of Entry No. 2453349 dated 04.06.2025 by M/s. M/s TABARRUK (IEC-DJCPA4152H) filed through Customs Broker, M/s LIYAKATH SHIPPING AND LOGISTICS.**

	Pancha 1	Pancha 2
Name	Hashdali Chandbadhsha Sayyed	Sharad Jairam Mhatre
Age	43 years	54 years
Mobile No.	9702704517	9769496575
Occupation	Service	Service
Address	S/O Chandbadsha Sayyed, Zo-195, Kalewadi zopadpatti, baba Barkat ali darg marg, Wadala, Maharashtra - 400037	S/O- Jairam Mhatre, Khopte, PO- Koproli, Uran, District- Raigarh, Maharashtra - 410206
Aadhar No.	7963 9684 2503	4905 5734 9086

On being called upon by a person who identified himself as Shri Sandeep Prasad Chamoli, Intelligence Officer (I.O.), (SIIB Import), JNCH by showing his Identity Card, we the above mentioned panchas presented ourselves at 02:30 PM on 08.07.2025 at the entrance of M/s. All Cargo Logistics Ltd. INNSA1AGL1, At post Khopta Taluka Uran, Dist- Raigarh, Maharashtra-410206. Here, we were introduced to Dr. Rajkumar Ramarao Andhale, Technical Officer (ID No. 47/FSSAI/2022), FSSAI, Nhava Sheva, and Shri Jayprakash Jayram Chavan, G-card holder of Customs Broker M/s M/s LIYAKATH SHIPPING AND LOGISTICS bearing Card no. G/MUMB1/202521035. (Hereafter referred as authorized representative). They also introduced themselves by showing us their identity cards.

We, the above mentioned panchas were informed that the said Officer was here for visual inspection in respect to the goods imported by M/s Tabarruk (IEC-DJCPA4152H) vide bills of entry no. 2453349 dated 04.06.2025. Thereafter the above said Officers requested both of us to witness the proceedings of the inspection of the above-mentioned goods, for which we readily agreed.

J.J. Chavan  
08/07/25  
CB

P<sub>1</sub>  
H. H. H. H.  
08/07/25


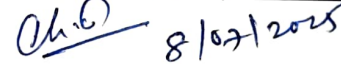
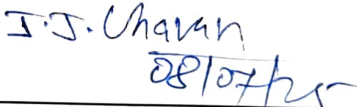
P<sub>2</sub>  
A. H. H.  
08/07/2025

CFS. The officers instructed the laborers to open the randomly selected consignment from the said bill of entry. Thereafter, the officer of FSSAI inspected the goods randomly. After the inspection of the goods the above mentioned custom officer sealed the containers with the custom bottle seals bearing numbers below:

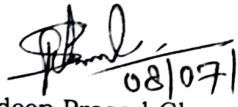
Sr. No.	Container Number	Custom Bottle Seal No.
1	DPWU9099690	5210058
2	DPWU9103906	5210059

The Panchanama proceedings which started at 02:30 PM on 08.07.2025 were concluded at 04:00 PM on the same day, at the same place without any untoward incident. The entire sampling process was conducted in a peaceful and systematic manner and no damage to any movable or immovable property or the imported goods was caused during the course of the examination. Also, no religious or cultural sentiments were hurt during the course of the examination.

The above proceedings were typed on the computer of M/s. All Cargo Logistics Ltd. INNSA1AGL1 CFS. 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.

Sr.No	Name	Signature
1	Pancha-1: (Hashdali Chandbadhsha Sayyed)	 08/07/25
2	Pancha 2 (Mr. Sharad Jairam Mhatre at )	 8/07/2025
3	Authorised Representative (Shri Jayprakash Jayram Chavan, G-card holder)	 08/07/25

Drawn and typed by (as per panchas say)

  
08/07/2025  
Sandeep Prasad Chamoli  
Intelligence Officer,  
SIIB (I), JNCH



भारत सरकार  
Government of India



भारतीय विशिष्ट पहचान प्राधिकरण  
Unique Identification Authority of India

Enrollment No 2006/90069/79243

To  
Sharad Jairam Mhatre

S/O. Jairam Mhatre  
Khopite  
mhatrepadu  
VTC, Dhasakhole, PO. Koproli,  
Sub-District Uran, District Raigadh,  
State: Maharashtra, PIN Code: 410206,  
Mobile: 9789496575

15/09/2013

98819651



KA988196512FH



आपका आधार क्रमांक / Your Aadhaar No

**4905 5734 9086**

मेरा आधार, मेरी पहचान



भारत सरकार  
Government of India



Sharad Jairam Mhatre  
DOB: 01/09/1971  
Male

15/09/2013

**4905 5734 9086**

मेरा आधार, मेरी पहचान

*Handwritten signature and date: 8/07/2025*

भारत सरकार  
GOVERNMENT OF INDIA

हशदअली चांदबादशा सय्यद  
Hashadali Chandbadsha Sayyed  
जन्म वर्ष / Year of Birth : 1982  
पुरुष / Male

7963 9684 2503

आधार - सामान्य माणसाचा अधिकार

Hashadali  
9702704517  
08/08/2025

भारतीय विशिष्ट ओळख प्राधिकरण  
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता : S/O चांदबादशा सय्यद, झो-195, काळेवाडी झोपडपट्टी, बाबा बरकत अली दर्गा  
मार्ग, वडाळा, मुंबई, महाराष्ट्र, 400037

Address : S/O Chandbasha Sayyed, Zo-195, kalewadi zopadpatti, baba barkat all  
darga marg, wadala, Mumbai, Maharashtra, 400037

Aadhaar - Samanya Maansacha Adhikaar



**FORM - G**

**Authority Card**

**Customs Pass No. G/MUMB1/202521035**

**Shri/Ms. JAYPRAKASH JAYRAM CHAVAN** having been registered in the books of this office as Employee of **Shri/Sarvashri/Ms./M/s LIYAKATH SHIPPING AND LOGISTICS** having been authorized by him/them to transact business at the **Mumbai Customs (General) Custom House** on his/their behalf is hereby permitted to do so till Lifetime or until the cancellation of the license issued to his principal, whichever is earlier.

He has passed the examination conducted under sub-regulation (5) of regulation 13 of the Customs Brokers Licensing Regulations 2018.



Holder  
Signature

*J. J. Chavan*

Issuing Auth.  
Signature

*Haryash Rao*  
DC/CBS, Mumbai

Issuing Authority: Dy./Asst. Commissioner of Customs



**Central Board of Indirect Taxes and Customs**  
Department of Revenue, Ministry of Finance,  
Government of India



CBLMS No.	2014CNA10646
Name of the Customs Broker	LIYAKATH SHIPPING AND LOGISTICS
Type of Customs Broker	Partnership
Customs Broker License No/PAN	AAFPL0663H
Designation of Pass Holder	Employee
PAN of Pass Holder	AMNPC1316L
Issued at (Customs Station)	Mumbai Customs (General)
Issue Date	23 April 2025
Valid Up to	Lifetime

<https://cblms.gov.in>

*J. J. Chavan*  
*08/07/25*





F.NO. CUS/SIIB/MISC/552/2025-SIIB(I)-O/o COMMR-CUS-CMC-NS-IV  
DIN- 20250678 NY 0000555C49

Date: 16.06.2025

**SEIZURE MEMO No. 40/2025**

In connection with an enquiry being conducted by Special Intelligence and Investigation Branch-Import, Jawaharlal Nehru Customs House, NhavaSheva (SIIB(I)/JNCH) into the import of the goods by M/s. Tabarruk (IEC-DJCPA4152H) having address at Ground Floor, Shop - 04, RazakManz, HuseinbhaiAlibhaiValji Road, Tand, Mumbai- 400009 in Container No. DPWU9099690 (40 ft.) and DPWU9103906 (40 ft.) covered under Bill of Entry No. 2453349 dtd 04.06.2025, declared as "Prime Energy Drink" were examined by the officers of SIIB(I) under Panchanama dated 14.06.2025 at M/s Allcargo Terminals Limited, Village- Khopta, Taluka -Uran, Dist- Raigad Pin-410206. Total declared assessable value of goods contained in Container No. DPWU9099690 and DPWU9103906 is Rs. 6,25,641.4/- and declared duty as Rs. 5,54,302/-.

2. During examination, the actual quantity of "Prime Energy Drink" was found as 63,360 bottles against the declared 31,680 bottles in the Bill of Entry. This indicates an act of mis-declaration and suppression of actual quantity of imported goods. Hence the imported goods "Prime Energy Drinks" are liable for confiscation under the provisions of section 111 of Customs Act, 1962.

4. Now, therefore, in exercise of powers conferred by section 110(1) of the Customs Act, 1962 on me, I, Aman Chaudhary, Inspector (Examiner), SIIB (I), hereby seize the goods imported under Bill of Entry No. 2453349 dtd 04.06.2025 under Section 110 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.

*Aman Chaudhary*  
16.06.25  
(Aman Chaudhary)  
Inspector (Examiner)  
SIIB(I), JNCH, NhavaSheva

To,

1. M/s. Tabarruk (IEC-DJCPA4152H) having address at Ground Floor, Shop - 04, RazakManz, HuseinbhaiAlibhaiValji Road, Tand, Mumbai-400009.
2. Dy. Commissioner, Import Docks, M/s Allcargo Terminals Limited, Village- Khopta, Taluka -Uran, Dist- Raigad Pin-410206.
3. The CFS Manager, M/s Allcargo Terminals Limited, Village- Khopta, Taluka -Uran, Dist- Raigad Pin-410206.

**Seizure of goods under Bill of Entry No. 2453349 dtd 04.06.2025**

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**From :** SIIB IMPORT JCNH <siibimport.jnch@gov.in> Mon, Jun 16, 2025 07:38 PM  
**Subject :** Seizure of goods under Bill of Entry No. 2453349 dtd 04.06.2025  1 attachment

**To :** miranansari1154@gmail.com,  
liyakathshippingandlogistics1@gmail.com, Virendra  
deosthalee <Virendra.deosthalee@transindia.co.in>,  
mumt1p movement  
<mumt1p.movement@transindia.co.in>

Please find enclosed the Seizure memo regarding above mentioned subject.

With Regards,  
SIIB(Import), JNCH  
Mumbai Customs Zone-II

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 **seizure memo.pdf**  
738 KB

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भारतीय खाद्य संरक्षा एवं मानक प्राधिकरण

Food Safety and Standards Authority of India, Regional Office, Mumbai  
Unit No: 1202, 12th Floor, Hallmark Business Plaza, Bandra (East), Mumbai - 400051  
Tel:-022- 26420961/63, E-mail: [dir.mum@fssai.gov.in](mailto:dir.mum@fssai.gov.in)

To,  
**Tabarruk,**  
Ground Floor, Shop 04, Razak Manzil,  
Huseinbhai Alibhai Vaiji Road,  
Tandel Street (North), Umerkhadi,  
Mumbai, Maharashtra – 400009.  
Email ID: [miranansari1154@gmail.com](mailto:miranansari1154@gmail.com)

**Subject: -FSS Act, Rules and Regulations made thereunder: Reg**

(First review application dated 11.07.2025, received vide email dated 22.07.2025 filed by the importer/ applicant Tabarruk (FSS Lic. no: 11525997000601) against rejection of import clearance of article/ consignment in question – Prime Energy Drink (6 variants) imported vide BoE no 2453349 date of import 19.05.2025) Point of Import –JNPA Nhava Sheva.

**Reference(s):**

1. First review application dated 11.07.2025, received vide email dated 22.07.2025 filed by the importer/ applicant Tabarruk (FSS Lic. no: 11525997000601) against rejection of import clearance of article/ consignment in question – Prime Energy Drink (6 variants) imported vide BoE no 2453349 date of import 19.05.2025
2. First review application fee paid vide Txn Id: TXN1751347772943 dated 10.07.2025 (subject to verification)
3. Primary Rejection report NCC202500058778, NCC202500058779, NCC202500058780, NCC202500058781, NCC202500058782 and NCC202500058783 dated 09.07.2025 issued by the Authorized Officer JNPA Nhava Sheva against an article(s) in question (hereunder referred as Primary NCC)

Sir/Madam महोदय/महोदया,

That, on reviewing the submission by the petitioner in the context of the First Review Application and relevant documents thereof, the following was noted:

**1.0 Article in question (under review):**

1. PRIME ENERGY DRINK – ICE POP – 6336 NOS (UAE)
2. PRIME ENERGY DRINK - META MOON – 7920 NOS
3. PRIME ENERGY DRINK - BLUE RASPBERRY- 6336 NOS
4. PRIME ENERGY DRINK - LEMON LIME – 3168 NOS
5. PRIME ENERGY DRINK - STRAWBERRY WATERMELON – 1584 NOS
6. PRIME ENERGY DRINK – TROPICAL PUNCH – 6336 NOS

**2.0 Summary of ground of rejection by AO:**

Visual Inspection of ICA20250600036378 [Jun 13 2025 3:01PM] for the articles PRIME ENERGY DRINK - LEMON LIME, PRIME ENERGY DRINK - STRAWBERRY WATERMELON, PRIME

ENERGY DRINK - META MOON, PRIME ENERGY DRINK - ICE POP, PRIME ENERGY DRINK - TROPICAL PUNCH and PRIME ENERGY DRINK - BLUE RASPBERRY was carried out on dated 08.07.2025. 1. It has been observed that, on the label of the article PRIME ENERGY DRINK - LEMON LIME, PRIME ENERGY DRINK - STRAWBERRY WATERMELON, PRIME ENERGY DRINK - META MOON, PRIME ENERGY DRINK - ICE POP, PRIME ENERGY DRINK - TROPICAL PUNCH and PRIME ENERGY DRINK - BLUE RASPBERRY "Country of Origin" and "Manufacture date" was not mentioned. Hence, article violates clause of 12 (a) and 10(a) of Chapter 2 of Food Safety and Standards (Labelling and Display) Regulations, 2020 respectively, which states "Country of Origin for Imported Foods- (a) The country of origin of the food shall be declared on the label of food imported into India and Date Marking.- (a) "Date of manufacture or packaging" and "Expiry/Use by" shall be declared on the label. However, expression "Best before" may also be used as optional or additional information read with clause 4 (1) of chapter 2 of FOOD SAFETY AND STANDARDS (LABELLING AND DISPLAY) REGULATIONS, 2020 and clause of 6 of chapter III of Food Safety and Standards (Import) Regulations, 2017; read with Order number - F. No: TIC-B02/3/2023-IMPORTS-FSSAI dated 28.11.2023 (Rectifiable labelling information for imported food consignments -reg.). 2. Further, on the label of all the articles i. Importer details (Name, Address, FSSAI License no.) are not mentioned ii. FSSAI and Veg Logo not mentioned. iii. Manufacturer details (Name and Address) not mentioned iv. NON-CALORIC SWEETENER declarations for Sucralose and Acesulfame K are not mentioned v. Common name of the flavor /class name of flavors are not mentioned vi. Percent RDA for all the nutrient was not mentioned Furthermore, the following mandatory labelling requirements, as per the Food Safety and Standards (Packaging and Labelling) Regulations (FSSR), have not been complied with on the labels of all the articles: i. The nomenclature of the articles mentioned in the Bill of Entry (BOE) / FICS documents does not match the actual nomenclature printed on the product labels. ii. Importer details including Name, Address, and FSSAI License Number are missing. iii. The FSSAI logo and Vegetarian logo are not displayed. iv. Manufacturer details, i.e., Name and Address, are not mentioned. v. Declarations regarding the use of non-caloric sweeteners, specifically Sucralose and Acesulfame K, are not provided. vi. The common name and/or class name of added flavours have not been declared. vii. The percentage Recommended Dietary Allowance (RDA) values for all the nutrients have not been mentioned. viii. The claim "CONSUME AS PART OF A VARIED AND BALANCED DIET AND HEALTHY LIFESTYLE" is mentioned on the label of all the articles. 3. Conclusively article violates Section - 23 read with section 25 of Food Safety and Standards Act 2006. Hence, the articles PRIME ENERGY DRINK - LEMON LIME, PRIME ENERGY DRINK - STRAWBERRY WATERMELON, PRIME ENERGY DRINK - META MOON, PRIME ENERGY DRINK - ICE POP, PRIME ENERGY DRINK - TROPICAL PUNCH and PRIME ENERGY DRINK - BLUE RASPBERRY IS REJECTED.

### **3.0 Relief Claimed:**

To allow the sampling and testing of the consignment.

### **4.0 Summary of Grounds, findings, and points for determination:**

4.1 The applicant mentioned that they imported the consignment of article Prime Energy Drink (6 variants) with BOE no. 2453349, which was rejected by the Authorized Officer, as the Country of Origin and Manufacture date were not mentioned thus article violates clause of 12 (a) and 10(a) of Chapter 2 of Food Safety and Standards (Labelling and Display) Regulations, 2020 and FSSAI Order with F. No: TIC-B02/3/2023-IMPORTS-FSSAI dated 28.11.2023 (Rectifiable labelling information for imported food consignments -reg. Further rectifiable labeling discrepancies as mentioned in rejection reports are present on the label; thus, the article violates Section 23, read with Section 25 of the Food Safety and Standards Act 2006.

4.2 The applicant mentioned that they will mask the claim 'Consume as Part of a varied and balanced diet and a healthy lifestyle' and attach non-detachable label of all the labeling discrepancies. Further, for the applicant, mention to consider London as the country-of-origin and the IGM date as the manufacturing date since they were unaware of labeling rules.

4.3 The applicant mentioned that they are a small-scale importer, and they acknowledge that they are not fully compliant with labelling norms. Furthermore, the non-compliance is due to their limited experience and resources, and rejection would result in substantial financial loss, their livelihood, and the continuity of their business.

4.4 The applicant appraises that they would perform all the corrective actions to comply with the labeling regulation and now seek relief in terms of allowing the sampling and testing of the article.

4.5 It is noted from the rejection report that the imported articles consist of multiple labelling discrepancies, including both rectifiable and non-rectifiable labeling discrepancies.

4.6 Based upon the rejection remark of the Authorized Officer, clarification and documentary evidence were sought from the applicant via email regarding the labeling discrepancies. However, the applicant has not responded or submitted any clarification/ documentary evidence.

4.7 Subsequently reminder for the submission was sent to the applicant via email; furthermore, a final opportunity was given to the applicant via email; however, the applicant has not submitted any clarification. Thus, mandatory information, including but not limited to 'Date of manufacture or packaging' cannot be verified.

4.8 It is noted that, as per the FSSAI order with F. No: TIC-B02/3/2023-IMPORTS-FSSAI dated 28.11.2023, 'Date of Manufacturing' & 'Country of Origin' are non-rectifiable labeling discrepancies.

4.9 It is observed that the imported articles are retail products, wherein mandatory labeling information is not mentioned. Even after giving sufficient opportunities, the applicant has not provided any valid submission to consider the request.

4.10 It is noted that in the absence of clarification and substantial documentary evidence, the rejection order issued by the Authorized Officer cannot be reversed for any sort of relief to the applicant.

4.11 Based on the foregoing, it is established that the imported articles suffer from non-rectifiable labelling deficiencies, in violation of the provisions of the Food Safety and Standards (Labelling and Display) Regulations, 2020, read with Section 23 and Section 25 of the Food Safety and Standards Act, 2006. Thus, the request for relief may not be considered.

**5.0 Decision in review application under regulation 15 of FSS (Import) Regulations, 2017:**

Consequently; in view of the above-presented facts, findings, and available documents this office passes the following order in the captioned first review application adhering to the process of review under regulation 15 of FSS (Import) Regulations, 2017 against the rejection order of Authorized Officer.



## भारतीय खाद्य संरक्षा एवं मानक प्राधिकरण

Food Safety and Standards Authority of India, Regional Office, Mumbai  
Unit No: 1202, 12th Floor, Hallmark Business Plaza, Bandra (East), Mumbai – 400051  
Tel:-022- 26420961/63, E-mail: [dir.mum@fssai.gov.in](mailto:dir.mum@fssai.gov.in)

### Review Order-1<sup>st</sup> Review

1. The Consignment of the imported articles **Prime Energy Drink (6 variants)** with BOE no. **2453349**, which was rejected by the Authorized Officer, as the **Country of Origin** and **Manufacturing date** were not mentioned thus article violates clause of 12 (a) and 10(a) of Chapter 2 of Food Safety and Standards (Labelling and Display) Regulations, 2020 and FSSAI Order with F. No: TIC-B02/3/2023-IMPORTS-FSSAI dated 28.11.2023 (Rectifiable labelling information for imported food consignments -reg. Further rectifiable labeling discrepancies, as mentioned in rejection reports, are present on the label; thus, the **article violates Section 23**, read with **Section 25** of the Food Safety and Standards Act 2006.
2. Even upon giving multiple opportunities for submission, the applicant has **not responded or submitted any clarification/ documentary evidence**.
3. Considering the presented facts, the nature of the article, and the extent of the non-compliance in the instant case, the request of the applicant to give relaxation by allowing sampling and issuing NOC is **denied**.
4. In view of the above, the rejection order issued by the Authorized Officer shall continue to be in force and effect.

Accordingly, the appeal/ review application stands disposed of.

Place: Mumbai

Date:

Digitally signed by  
Pritee Chaudhary  
Date: 04-09-2025  
17:47:39

(Pritee Chaudhary, IRS)  
Regional Director,  
FSSAI, West Region  
[dir.mum@fssai.gov.in](mailto:dir.mum@fssai.gov.in)

**Note:** The food importer may file a **second appeal** against the order of the review officer to the **Chief Executive Officer**, Food Safety and Standards Authority of India, **within fifteen days** from the date on which the review order is received.

**Copy to:** The Authorized Officer, JNPA Nhava Sheva seaport, for information and necessary action, and suitable exchange with Customs, please. E-Mail : [karuna.dhale@fssai.gov.in](mailto:karuna.dhale@fssai.gov.in)  
[rajeshanant.dagare@fssai.gov.in](mailto:rajeshanant.dagare@fssai.gov.in) [sukant.chaudhary@fssai.gov.in](mailto:sukant.chaudhary@fssai.gov.in)

**STATEMENT OF SHRI MIRAN PARVEZ ANSARI, PROPRIETOR OF M/S TABARRUK (IEC-DJCPA4152H), AT GROUND FLOOR, SHOP - 04, RAZAK MANZIL, HUSEINBHAI ALIBHAI VALJI ROAD, TANDEL STREET (NORTH), UMERKHADI, MUMBAI, MUMBAI, MAHARASHTRA, 400009, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 IN THE OFFICE OF SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (IMPORT), JNCH AT TALURAN, DIST RAIGAD, MAHARASHTRA 400707 ON 30.06.2025.**

In response to the Summons DIN No. 20250678NY000000EFOF dated 23.06.2025 JNCH I, Miran Parvez Ansari present myself Shri Pradeep Kumar, Superintendent of Customs, SIIB (Import), JNCH for giving evidence under Section 108 of the Customs Act, 1962, in reference with the import goods. I have been explained the provisions and implications of Section 108 of the Customs Act, 1962 according to which giving false evidence in the enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1860. 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.

Having understood the above provisions I give my true and correct statement voluntarily as under:

My name is Miran Parvez Ansari. I am 26 years old. I am residing at Khaja Manzil Room NO. 3, 5<sup>th</sup> Floor, Ali Umar Street, Pydhonie, VTC-Mandvi, PO-BP Lane, Mumbai-400003. My Mobile No. is 9136185727. I have completed my Graduation from Mumbai University. I am submitting photocopies of Aadhar Card No. 3819 0349 8538 and IEC Copy. My email ID is miranansari1154@gmail.com. I can read, write and understand English and Hindi languages.

**Q 1. Are you are aware, why you have summoned for?**

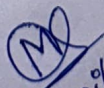
Ans. Yes, I know, I have been summoned for inquiry in respect of consignment covered under Bill of Entry 2453349 dated 04.06.2025.

**Q.2. How many imports consignments cleared by your firm M/s Tabarruk since last one year?**

Ans: This is the first consignment imported by me.

**Q. 3. Please see panchnama dated 14.06.2025 in respect of Bill of Entry 2453349 dated 04.06.2025, during examination, goods were found mis-declaration in respect of quantity (Total 63360 Bottles of "Prime Energy Drinks of different Flavors" found against declared 31,680 Bottles of "Prime Energy Drinks of different flavors"). What do you want say on it?**

Ans: I would like to submit that the mistake was on the part of the CHA, who failed to included both the invoice (SLLC/2025/05/01 and SLLC/2025/05/02 both dated 15.05.2025) while filling of subject Bill of Entry. I had provided all the necessary documents to the CHA on time, but the error occurred from their side, and unfortunately, I was not informed about it.

  
30.6.25

As this is my first import, I was relying on the CHA for proper documentation. Further, I came to know about the said discrepancy only on the day of examination.

**Q. 4. The Country of Origin of the on the goods is found as "UK", whereas the declared Country of origin is "UAE". Please explain.**

**Ans:** As I earlier stated that I don't have any knowledge of Import. I have provided all the import related to CB in respect of subject Bill of Entry. This mistake is on the part of CB Firm M/s Liyakath Shipping & Logistics. Further, I am submitted the country of origin certificate having No. 24862486 dated 11.06.2025 and 24924637 dated 30.06.2025 issued by Dubai Chamber of Commerce, wherein the COO is showed as "United Kingdom".

**Q. 5. Bill of Entry date is 04.06.2025 and you are submitting COOs dated 11.06.2025 and 30.06.2025. Please explain.**

**Ans:** I don't know about the required documents for import. Initially, I received only one country of origin certificate having No. 24862486 dated 11.06.2025 for quantity of 31680 of Prime Energy Drink Bottles. After examination of goods on 14.06.2025 and FASSI's objections, I came to know that COO for the remaining quantity is not provided by the Supplier. Accordingly, on being asked, supplier sent me another COO having No. 24924637 dated 30.06.2025 for remaining Quantity i.e. 31680 of Prime Energy drinks. Further, I want to state that as the Port of Loading was "Jabel Ali", and assuming the COO would be same, my Customs Broker select "UAE" as COO while filing of the subject Bill of Entry.

**Q.6. What is the status of FSAAI NOC in respect of the impugned goods?**

**Ans:** We applied for FSAAI NOC on 13.06.2025, but due to country of origin mismatch, FSSAI department raised query on the same day i.e. 13.06.2025 that "Mention correct COO in FICS as per FSSR. Kindly justify regulatory status for additive TRIMAGNESIUM CITRATE PRIME ENERY DRINK-STRABERRY WATERMELON".

**Q. 7. Did you reply the above said Query dated 13.06.2025 raised by FSSAI Department?**

**Ans:** We have not replied yet for the said Query due to some communication gap with Customs Broker. We will reply of the said query by 01.07.2025.

**Q.8. Do you know the Impugned goods has very short shelf life?**

**Ans.** I know the expiry dated (November, 2025) of goods, and we are trying our best to get the FSSAI NOC as early as possible.

**Q. 9. Why penal action shall not be initiated against your firm for the said discrepancy i.e. goods were found mis-declaration in respect of quantity (Total 63360 Bottles of "Prime Energy Drinks of different Flavors" found against declared 31,680 Bottles of "Prime Energy Drinks of different flavors") ?**

*(M)*  
30.06.25



Ans. As I stated earlier, this is my first import, I was relying on the CHA for proper documentation. This entire mistake done by our CB Firm M/s Liyakath Shipping & Logistics. Therefore, I request not to penalize me.

**Q10. Did you verify the subject Bill of Entry in respect of Assessable Value, Duty, Quantity of the goods etc. after filing of the same?**


Ans I did not receive any communication from ICE-Gate on my e-mail ID. I don't know the procedure being novice in this field. The CB also did not provide me any information in this regard.


**Q.11. Do you want to say anything else on this matter?**

Ans: I do not want any PH & SCN in this matter. I accept re-determined CIF value of goods and ready to pay fine and penalty whatsoever, decided by the department. As I am facing huge detention and demurrage charges. Also the subject goods have short shelf life; I request to release my goods as soon as possible. I am always ready to cooperate with the customs whenever called for.

The above statement running into pages from 01 to 03 is my true and correct statement given by me voluntarily without being subjected to any threat, force, coercion, duress, pressure or inducement. I undertake to appear before you to give any further statement as and when called for.

Type & recorded by me

  
(Pradeep Kumar)  
SIO/SIIB

 30.06.25  
(Miran Parvez Ansari)  
Proprietor Of M/s Tabarruk

आयकर विभाग  
INCOME TAX DEPARTMENT

भारत सरकार  
GOV. OF INDIA

राजकी सेवा संख्या का संकेत  
Permanent Account Number Code  
DJCPA4182H

नाम / Name  
MIRAN PARVEZ ANSARI

पिता का नाम / Father's Name  
PARVEZ ILYAS ANSARI

जन्म की तिथि /  
Date of Birth  
22/08/1999

हस्ताक्षर / Signature

10072019

For TABARRUK  
  
Proprietor



सत्यमेव जयते  
भारत सरकार



आधार

भारत सरकार  
Government of India

भारतीय विशिष्ट ओळख प्राधिकरण  
Unique Identification Authority of India

नोंदविण्याचा क्रमांक / Enrollment No. : 2722/40003/68666

To  
**Miran Parvez Ansari**  
मिरन परवेझ अंसारी  
Khaja Manzil Room NO 3 5TH Floor,  
Ali Umar street,  
Pydhonie,  
VTC: Mandvi, PO: B.P.Lane,  
Sub District: Mumbai, District: Mumbai,  
State: Maharashtra, PIN Code: 400003,  
Mobile: 9136185727

67733138



KF677331380FI



आपला आधार क्रमांक / Your Aadhaar No. :

**3819 0349 8538**

माझे आधार, माझी ओळख



भारत सरकार  
Government of India



आधार

Issue Date: 02/06/2013



मिरन परवेझ अंसारी  
**Miran Parvez Ansari**  
जन्म तारीख / DOB: 22/05/1999  
पुरुष / Male

**3819 0349 8538**

माझे आधार, माझी ओळख

# غرفة دبي DUBAI CHAMBER

للتجارة COMMERCE

Certificate of Origin شهادة المنشأ

Date 11-JUN-2025

Certificate No. 24862486

ORIGINAL

1. EXPORTER (NAME, ADDRESS, COUNTRY)  
SAFELIFE LOGISTICS AND CARGO FZE  
DUBAI  
UNITED ARAB EMIRATES

2. CONSIGNEE (NAME, ADDRESS, COUNTRY)  
TABARRRUK  
PO BOX: 400009  
SHOP NO. 4, RAZAK MANZIL  
HUSEINBHAI ALIBHAI VALJI ROAD  
UMERKHADI  
MUMBAI  
INDIA

3. Means of Transport, Vessel's Name/Flight No.  
By Sea

وسيلة النقل

8. Country of Final Destination  
India

بوك الوجهة الأخيرة

4. Estimated Date of Departure

التاريخ المتوقع للمغادرة

7. Invoice No. and Date  
SLLC/2025/05/002, 15-MAY-2025

رقم و تاريخ الفاتورة

5. Port of Discharge

ميناء / مكان التفريغ

8. Country of Origin of Goods  
(United Kingdom)

بوك مطلقاً للمضاعة

9. Marks and Numbers  
1 22029090

10. No. and Kind of Packages, Description of Goods (Include Brand Names if Necessary)  
Non-alcoholic beverages (excluding non-aerated beverages sweetened with fruit flavoured, & beers & 1

11. Quantity & Unit  
31680 Pieces

As per the attached invoice

End of Description

غرفة دبي  
DUBAI CHAMBER  
للتجارة COMMERCE

## 12. CERTIFICATION BY THE COMPETENT AUTHORITY

We hereby certify that evidence has been produced to satisfy us that the goods specified above originate in / were processed in the country shown in box 8. This Certificate is, therefore, issued and certified to the best of our knowledge and belief to be correct and without any liability on our part.

نشهد بذلك ان تم تقديم الأدلة بان البضاعة المذكورة أعلاه منشؤها / تسلمها في البلد الموضح في العنصر 8. ولذلك فإن هذه الشهادة قد تم إصدارها والتصديق عليها حسب معرفتنا واعتقادنا بصحتها بكون أية مسؤولية علينا.



Handwritten signature and date: 30-06-25



Issuer

جهة الإصدار

Once this Certificate is issued, it shall be invalid should any alteration be made to this Certificate, without the competent Authority's authorization.

بمجرد إصدار هذه الشهادة فإن أي تغيير فيها بكون إذن من جهة الإصدار يجعلها لاغية.



For online verification of this certificate, please visit:  
<http://www.dubaichamber.com/verify>

Verify ID: 44123c38267e4b1c806e15e98

<https://certificates.iccwbo.org/>

**STATEMENT OF SHRI JAGDISH SHADEV DHANAVADE, G-PASS HOLDER CUM POWER ATTORNEY OF M/S LIYAKATH SHIPPING AND LOGISTICS(AAFFL0663HCH002), RESIDENT OF THE BAYA GROVE, C1302, 13<sup>TH</sup> FLOOR, C WING, SHAIKH MISREE ROAD, OPPO ANTOP HILL POST OFFICE, MUMBAI-400037, RECORDED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 IN THE OFFICE OF SPECIAL INVESTIGATION AND INTELLIGENCE BRANCH (IMPORT), JNCH AT TAL.URAN, DIST RAIGAD, MAHARASHTRA 400707 ON 27.06.2025.**

In response to the Summons DIN No. 20250678NY000061976B DATED 23.06.2025 JNCH I, Jagdish Shaddev Dhanavade present myself Shri Pradeep Kumar, Superintendent of Customs, SIIB (Import), JNCH for giving evidence under Section 108 of the Customs Act, 1962, in reference with the import goods. I have been explained the provisions and implications of Section 108 of the Customs Act, 1962 according to which giving false evidence in the enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1860. 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.

Having understood the above provisions I give my true and correct statement voluntarily as under:

My name is Jagdish Shaddev Dhanavade. I am 59 years old. I am residing at The Baya Grove, C1302, 13<sup>th</sup> Floor, C Wing, Shaikh Misree Road, Oppo Antop Hill Post Office, Mumbai-400037. My Mobile No. is 9769108599. I have completed my 10<sup>th</sup> from Pioneer Govt. School, Matunga, Mumbai. I am submitting photocopies of Aadhar Card No. 9128 3273 9790. My Customs Broker email ID is quickcha145@gmail.com. I can read, write and understand English, Hindi and Marathi languages.

**Q 1. Please tell us about role as G-Pass Holder of customs broker company M/s Liyakath Shipping & Logistics?**

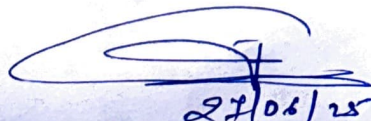
Ans. I look after all documentation work related to filling the bills of entry on behalf of importers. I also advised the clients about the required documents before submitting the bill of entry.

**Q.2. Who looks after the import part i.e. Classification and documentation part of the bills of entry filed on behalf of the importers?**

Ans: I supervise the work of documentation, classification and other formalities before filling the bills of entry on ICE-GATE.

**Q.3. How do you get business of clearing import consignments from your clients/ M/s Tabarruk?**

Ans. I came in contact with Importer M/s Tabarruk through Mr. Manohar Devram Padekar, Director of M/s Arcline Logistics and Warehousing Pvt. Ltd.

  
27/06/25

**Q.4. How many imports consignments of M/s Tabarruk were cleared since last one year?**

**Ans:** The Bill of Entry 2453349 dated 04.06.2025 is the first BE of M/s Tabarruk which has been filed by us. We have done first import registration also. I am submitting the signed copy of the same.

**Q.5. How much you charge to clear the consignment of the clients?**

**Ans.** we charge of Rs 15,000/- per container inclusive all charges.

**Q. 6. Please see panchnama dated 14.06.2025 in respect of Bill of Entry 2453349 dated 04.06.2025, during examination, goods were found mis-declaration in respect of quantity (Total 63360 Bottles of "Prime Energy Drinks of different Flavors" found against declared 31,680 Bottles of "Prime Energy Drinks of different flavors"). What do you want say on it?**

**Ans:** It is a mistake on our part. Importer has provided us two invoices bearing No. SLLC/2025/05/01 and SLLC/2025/05/02 both dated 15.05.2025 having the same quantity & value of goods. Due to oversight, subject bill of entry was filed by us only on the basis of Invoice bearing No. SLLC/2025/05/01 dated 15.05.2025.

**Q. 7. The Country of Origin of the on the goods is found as "UK", whereas the declared Country of origin is "UAE". Please explain.**

**Ans:** It is a mistake on our part. Due to oversight, the country of origin select as "UAE" in instead of "UK" while filing of the Bill of Entry 2453349 dated 04.06.2025.

**Q.8. What is the status of FSAAI NOC in respect of the impugned goods?**

**Ans:** We applied for FSAAI NOC on 13.06.2025, but due to country of origin mismatch, FSSAI department raised query on the same day i.e. 13.06.2025 that "*Mention correct COO in FICS as per FSSR. Kindly justify regulatory status for additive TRIMAGNESIUM CITRATE PRIME ENERY DRINK-STRABERRY WATERMELON*". I am submitting the copy of the said query.

**Q. 9. Did you reply the above said Query dated 13.06.2025 raised by FSSAI Department?**

**Ans:** We have informed about the said query to Importer. But till date, Importer has not sent the reply to us for onward submission to FSSAI.

**Q.10. Do you know the Impugned goods has very short shelf life?**

**Ans.** I as well as Importer know the expiry dated (November, 2025) of goods, and we are trying our best to get the FSSAI NOC as early as possible.

**Q. 11. Why penal action shall not be initiated against your firm M/s Liyakath Shipping & Logistics as you failed to comply with the provisions of Rule 10 of CBLR, 2018?**

**Ans.** As I stated earlier, due to oversight, subject bill of entry was filed only on the basis of Invoice bearing No. SLLC/2025/05/01 dated 15.05.2025. I request you to not penalize our CB Firm M/s Liyakath Shipping & Logistics as we have not done anything intentionally.

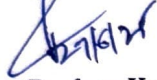
  
27/06/25

**Q.12. Do you want to say anything else on this matter?**

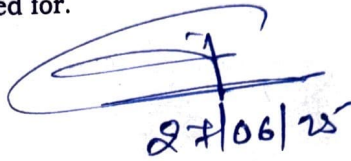
Ans: We strictly follow the norms of following KYC procedure of clients before taking their work and also guide them about customs procedure like documentations, classification, duty etc. We are always ready to co-operate with the customs whenever called for.

The above statement running into pages from 01 to 03 is my true and correct statement given by me voluntarily without being subjected to any threat, force, coercion, duress, pressure or inducement. I undertake to appear before you to give any further statement as and when called for.

Type & recorded by me



(Pradeep Kumar)  
SIO/SIIB



27/06/25

(Jagdish Shudev Dhanavade)  
G-Pass Holder of M/s Liyakath Shipping And Logistics

भारत सरकार  
Government of India

आधार

Issue Date: 13/01/2013



Jagdish Shudev Dhanavade  
DOB: 21/11/1966  
Male

9128 3273 9790

मेरा आधार, मेरी पहचान

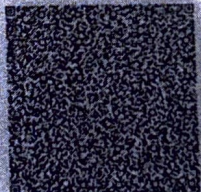
*Handwritten signature and date: 27/06/25*

भारतीय विशिष्ट पहचान प्राधिकरण  
Unique Identification Authority of India

आधार

Print Date: 14/12/2021

Address: The baya grove, C1302, 13th floor,  
C wing., shaikh misree road., opp antop hill  
post office, Mumbai, Mumbai City,  
Maharashtra, 400037.



9128 3273 9790

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



**ऑफिस ऑफ प्रिंसिपल कमिश्नर ऑफ कस्टोम (इम्पोर्ट), नवी मुंबई नगर, वॉर्ड ११८६, ए-१००१**

**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL), NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI-400001**

Phone No. 022-27757991

REGISTRATION NO. **6545/7873**

**IDDSAS-PA**  
(Not Sub-Regulation 13 of Customs Act 1912)  
Validity till **31.09.2022**

Principal, **ANISH SANGHAVI CHARGEMASTER**, having been registered in the name of this office as employee of **SAURASHTRABHARATI AIR SERVICES (SHIPPING AND LOGISTICS)** having been authorized by Customs to transact business at the Mumbai Customs House on regular basis is hereby permitted to do so for (Duration - up to) **31.09.2022** or until the completion of the voyage bound to his principal whichever is earlier.

Signature of Employee  
Registration Number No. (PAB) of Customs Broker  
Name of the Customs Broker  
Customs Broker License No.  
Customs Number  
Date

**REGISTRATION NO. 6545/7873**  
**REGISTRATION DATE 11/02/2021**  
**MUMBAI**  
**07.01.2021**

Signature of the Deputy Assistant Commissioner of Customs

1. एका एम्प्लॉयीच्या नावावर ही कार्ड तयार केले जाते व त्याला केवळ एम्प्लॉयीच्या नावावर वापर करून घ्यावे.  
2. एम्प्लॉयीच्या नावावर ही कार्ड तयार केले जाते व त्याला केवळ एम्प्लॉयीच्या नावावर वापर करून घ्यावे.  
3. एम्प्लॉयीच्या नावावर ही कार्ड तयार केले जाते व त्याला केवळ एम्प्लॉयीच्या नावावर वापर करून घ्यावे.  
4. एम्प्लॉयीच्या नावावर ही कार्ड तयार केले जाते व त्याला केवळ एम्प्लॉयीच्या नावावर वापर करून घ्यावे.  
5. एम्प्लॉयीच्या नावावर ही कार्ड तयार केले जाते व त्याला केवळ एम्प्लॉयीच्या नावावर वापर करून घ्यावे.

  
**27/06/25**

1. This card is non-transferable and should be produced on demand by any employee of Licensed Customs.

2. This card has been issued under Regulation 227A of CBAR 2014 to the Principal/Proprietor/Partner/Employee of Customs Broker whose name is mentioned on the face of the card.

3. This card is valid only for transacting Customs clearance work in Mumbai Customs Zone.

4. This card should not be used for any other purpose.

5. This card should be worn and displayed at all times while Customs Area.

6. When this card is lost or damaged or expired, it should be returned to the issuing authority.

7. If this card is not found or stolen, it should be immediately be intimated to the Control room, New Custom House, Ballard Estate, Mumbai, Phone - 022-27757991 or to the nearest Police Station.

सीमाशुल्क आयुक्त ना.शो.-IV का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)

जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा

JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,

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

Email: [siibimport.inch@gov.in](mailto:siibimport.inch@gov.in)



सत्यमेव जयते



F. No. CUS/SIIB/MISC/552/2025-SIIB (I)/JNCH

Date: 01.07.2025

To,  
The SIO,  
IPR Cell,  
JNCH, Nhava Sheva.

Sir,

Subject: - IPR verification of goods covered under Bill of Entry No. 2453349 dated 04.06.2025 Imported by M/s. Tabarruk (IEC: DJCPA4152H) reg.

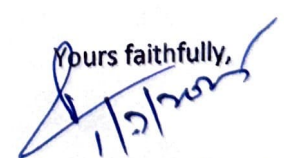
Please refer to the above-mentioned subject.

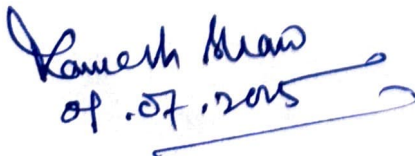
In this regard, it is informed that this section is investigating a case against the goods covered under the Bill of Entry No. 2453349 dated 04.06.2025 Imported by M/s. Tabarruk (IEC: DJCPA4152H). On examination by SIIB officers, "PRIME ENERGY DRINKS" of different flavours were found during examination detail inventory of the same has been attached with this letter as annexure-~~A~~

Representative samples in the subject consignment have been drawn for IPR verification and the same may be called for inspection as and when required from this unit.

In this regard, it is requested to inform this section whether the said brand is registered in IPR section, if yes, please provide the NOC or otherwise in the matter. It is pertinent to mention as the said information is required for an ongoing investigation, time limit may be followed in terms of Rule 7(3) of Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007.

Yours faithfully,

  
(Pradeep Kumar)  
Senior Intelligence Officer,  
SIIB(I), JNCH

  
01.07.2025



सीमाशुल्क आयुक्त (ना.शे. IV) का कार्यालय  
OFFICE OF THE COMMISSIONER OF  
CUSTOMS (NS-IV)  
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा  
JAWAHARLAL NEHRU CUSTOM HOUSE,  
NHAVA SHEVA,  
जिला रायगड, महाराष्ट्र ४००००९ DIST. - RAIGAD,  
MAHARASHTRA-400707  
Email: iprcell.jnch@gov.in



F.No. - CUS/IPR/MISC/12/2025-SIIB(I)

Date: .07.2025

To,  
The SIO,  
C-Cell,  
JNCH, Nhava Sheva.

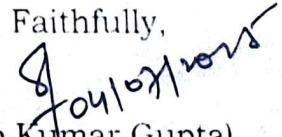
**Sub: - Verification of IPR angle of the goods imported vide bill of entry no. 2453349 dated 01.07.2025 by importer M/s Tabarruk (IEC-DJCPA4152H)**

Please refer to your office letter dated 01.07.2025 on the above-mentioned subject regarding IPR verification of energy drinks having brand name 'PRIME' was sought.

In this regard, it is informed that the brand 'PRIME' is not registered with Customs under Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007.

The status of the same is being communicated with a request to take necessary action in accordance with IPR (Imported Goods) Enforcement Rules, 2007.

Yours Faithfully,

  
(Sandeep Kumar Gupta)  
Superintendent of Customs  
SIIB(I), JNCH.

HOME

Indian Cust 20-06-2025  
JNCH, NHA 13:32:56

CTH-wise E Date of Generation : 20/06/2025 13:32

BE Submitt Rupee in Actuals

BE NO	BE Date	Type	AG	Importer Name	Country of Origin	Item Description	Item No	CTH	Quantity	UQC	Unit Price	Assess Val	Duty(Item)
6641343	29-06-2023	H	1B	M S ENTERPRISES	NL	CARBONATED DRINK PRIME (155 CTN) CANADA	14	22021090	930	LTR	0.5	39052.71	33663.4
9144186	09-12-2023	H	1B	M S ENTERPRISES	US	SOFT DRINK PRIME (615 CTN) UK	16	22021090	3690	LTR	0.53	166720.3	143712.9
9213552	13-12-2023	H	1B	SKY TRADING	US	SOFT DRINK PRIME (140 CTN) USA	9	22021090	840	LTR	0.53	37952.58	32715.1
5513149	09-09-2024	H	1B	H B ENTERPRISES	GB	SOFT DRINK PRIME (588 CTN)	18	22021090	2329	LTR	0.35	92488.75	79725.3
5574339	12-09-2024	H	1B	AAMNA IMPEX	GB	SOFT DRINK PRIME (4173 CTN)	2	22021090	27435	LTR	0.48	1130609	974585
7146231	10-12-2024	H	1B	NIKHIL ENTERPRISES	GB	PRIME ENERGY DRINK	1	22021090	32016	PCS	0.78	711953.5	613704
7662787	07-01-2025	H	1B	NIKHIL ENTERPRISES	GB	PRIME ENERGY DRINK - STRAWBERRY WATERMELON	1	22021090	30096	PCS	0.78	676173.6	582861.6
7662787	07-01-2025	H	1B	NIKHIL ENTERPRISES	GB	PRIME ENERGY DRINK - TROPICAL PUNCH	2	22021090	1848	PCS	0.779989	41518.84	35789.3
7663172	07-01-2025	H	1B	NIKHIL ENTERPRISES	GB	PRIME ENERGY DRINK - ICE POP	1	22021090	15840	PCS	0.78	353188.2	304448.2
7663172	07-01-2025	H	1B	NIKHIL ENTERPRISES	GB	PRIME ENERGY DRINK - LEMON LIME	2	22021090	17736	PCS	0.78	395463.8	340889.7
7660547	07-01-2025	H	1B	NIKHIL ENTERPRISES	GB	PRIME ENERGY DRINK - META MOON	1	22021090	28416	PCS	0.78	639561.4	551301.9
7660547	07-01-2025	H	1B	NIKHIL ENTERPRISES	GB	PRIME ENERGY DRINK - BLUE RASPBERRY	2	22021090	3168	PCS	0.779994	71301.9	61462.3