

 भारतसर्कार	 भारत सरकार/ Government of India वित्त मंत्रालय / Ministry of Finance	 भारत 2023 INDIA वैश्विक कुटुम्बकम् ONE EARTH - ONE FAMILY - ONE FUTURE
सीमाशुल्क आयन का कार्यालय (एन एस-1), मुंबई सीमाशुल्क जोन-II जवाहरलाल नेहरू कस्टम हाउस, पोस्ट: शेवा, तालुका: उरण, जिला: रायगढ़, महाराष्ट्र (-4007007) OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I), MUMBAI CUSTOMS ZONE-II JAWAHARLAL NEHRU CUSTOM HOUSE, Post: Sheva, Taluka: Uran, Dist: Raigad, Maharashtra-400707.		

F.No. CUS/APR/INV/135/2026-Gr 2(C-F)

SCN No. 2049/2025-26/JC/Gr. II C-F/NS-I/CAC/JNCH

Date:23.02.2026

DIN: 20260278NW000000DCC9

S/10-1866/2025-26/Adj./JC/Gr2CF/NS-I/CAC/JNCH

Show Cause Notice on the basis of Investigation Report issued by DRI, Indore Zonal Unit in respect of M/s. General Mills India Private Limited (IEC- 0396038301) for demand of duty proceedings under the proviso to sub-section (4) of Section 28 of the Customs Act, 1962

Specific Intelligence developed by the officers of Directorate of Revenue Intelligence, Indore, Indore Zonal Unit (hereinafter referred to as "the DRI") indicated that M/s. **General Mills India Private Limited (IEC- 0396038301)** (hereinafter referred to as importer) having registered address as office no. 902 Ventura, Business Park, Hiranandani Gardens, Powai, Mumbai, Maharashtra 400076 engaged in the import of "WHEY PROTEIN CONCENTRATE 80% instant" (hereinafter referred to as imported goods) correctly classifiable under Customs Subheading 040410 of the First Schedule of the Customs Tariff Act, 1975 (hereinafter referred to as 'the CTA') was evading Customs Duty by way of misclassifying under CTI 35022000 of the CTA despite the fact that the FSSAI test reports received by the importer from FSSAI confirm protein content is less than 80% on dry matter basis. The items self-declared by the importer as "Whey Protein Concentrate 80%" was classified under Customs Tariff Item (CTI) 35022000 which attracts BCD at the rate of 20% and IGST at the rate of 18% whereas these goods should have been correctly classified under Subheading 040410, which attracts BCD at the rate of 40% and IGST at the rate of 5%.

2. Acting on the said intelligence, search was conducted at the registered premises of

General Mills India Private Limited (IEC- 0396038301) situated at office no. 902 Ventura, Business Park, Hiranandani Gardens, Powai, Mumbai, Maharashtra 400076 on 16.04.2025. During the search proceedings, Ms. Shivangi Sharma, Legal Head, Ms. Jayshri Nilkhan, External Affairs, Shri Damimkader Meeran, Category Manager (Procurement), Shri Ashish Varghese, Manager (Logistics), Shri Himanshu Sharma, Head (Procurement) and Shri Prashant Kanthale, Manager (FSQ) of General Mills India Private Limited were found to be present at the registered premises of the General Mills India Private Limited and informed that their firm General Mills India Private Limited is engaged in the import of Whey Protein Concentrate 80% on dry matter basis. During search proceedings, Ms. Shivangi Sharma submitted physical copies of some FSSAI reports/ NOCs/ COAs vide letter dated 16.04.2025 and she also assured that the rest of the documents will also be submitted. Search proceedings were recorded under panchnama dated 16.04.2025 **(RUD-1)**.

3. Statements of the concerned persons

3.1 Shri Ashish Verghese, Manager, Demand Planning & Exports of General Mills India Private Limited was issued Summons dated 16.12.2025 to tender his statement under section 108 of the Customs Act 1962. In response of the said Summons, General Mills India Private Limited vide their letter dated 23.12.2025 **(RUD-2)**, requested to adjournment of Summons till the last week of January, 2026.

3.2 Then, General Mills India Private Limited was issued Summons dated 29.12.2025 to tender his statement under section 108 of the Customs Act 1962. In response of the said Summons, General Mills India Private Limited vide e-mail dated 05.01.2026 **(RUD-3)**, requested to reschedule the Summons on Monday, January 12, 2026 or thereafter.

3.3 Then, General Mills India Private Limited was issued Summons dated 06.01.2026 to tender his statement under section 108 of the Customs Act 1962. In pursuance of which Shri Ashish Verghese, Manager, Demand Planning & Exports of General Mills India Private Limited tendered his voluntary statement on 12.01.2026 **(RUD-4)**, wherein he inter-alia stated that:

- his name is Ashish Verghese and he is Manager, Demand Planning & Exports of the firm General Mills India Private Limited situated at 902 Ventura, Business Park, Hiranandani Gardens, Powai, Mumbai, Maharashtra 400076; he looks after import, export logistics & demand planning related matter of the company; he further stated that he had basic knowledge about Customs and its related issues.
- General Mills India Private Limited is a Private Limited company with their headquarters established at Mumbai, Regional Offices at Bengaluru & New Delhi and manufacturing plant at Sinnar, Nashik; Ms. Shivangi Sharma & Shri Srinivasulu Naladala are the two Directors of the Company, General Mills India Private Limited; the company is in the business of manufacturing of Food Products viz. Flour (Atta), Cake Pre-mix etc.; the company import 'Whey protein concentrate 80%' from their global approved vendors mainly from New Zealand & Netherlands & in finished Goods company imports Haagen Dazs Icecream & Nature Valley Bars from Europe; they sell foods products viz. Cake pre-mix, Flour (Atta) under the brand name Pillsbury to domestic vendors; he further stated that the vendors used this cake pre-mix to make Cake; they export flour to the USA under the brand name Sujata and to other countries under the brand name Pillsbury.
- on being asked about the process of import of 'Whey Protein Concentrate 80%' by their firm General Mills India Private Limited, he replied that they first identify the requirement of the product, "Whey Protein Concentrate 80%" based on their food products demand; then they begin the negotiations with their overseas suppliers and

once the price is finalized they initiate the procurement through purchase order; once the shipment is processed by their supplier they share draft documents like invoice, packing list, Country of Origin, Certificate of Analysis, Bill of Lading etc. with their import team on their email id. Damimkader.meeran@genmills.com / chetanpatel@genmills.com; once they receive the documents, the same are approved by him & his team and thereafter they share those documents with their Custom House Agent – M/s. Tulsi Impex, Mumbai who look after the clearance of their import of 'Whey Protein Concentrates 80%' at Nhava Sheva Port; Further, the Custom House Agent prepares a checklist according to the shared documents provided by their company to them and after preparation of the checklist the same is sent back to him and his team. After going through all the details of the checklist, he gives the final approval, and after his approval, the bill of entry is filed by their CHA;

- they operate through Customs Bonded Warehouse therefore most of their bill of entries are Warehoused bill of entry; thereafter they, through their CHA apply for FSSAI sampling and after sampling when they get NOC (through their CHA) from FSSAI, their CHA file X-bond bill of Entry for home consumption and after Customs clearance they ship the cleared goods to their manufacturing plant situated at Sinnar, Nashik;
- on being asked about the process of sampling and NOC from Food Safety and Standards Authority of India (FSSAI), he stated that whenever any Bill of Entry is pending for NOC at FSSAI level, they first submit documents in respect of FSSAI, thereafter FSSAI officer draws samples and sends the same to the laboratory for testing; after some working days, test report as well as NOC is shown at the FSSAI portal; their CHA has log in ID and Password at FSSAI portal and he downloads the said report from the FSSAI portal and sends the NOC/Test report to him & his team along with other clearing documents.
- on being asked to submit import documents of Whey Protein concentrate 80% imported by General Mills India Private Limited such as copy of BE, Bill of lading, commercial invoice, packing list, COA, copy of test report of whey protein issued by the FSSAI etc., in respect of import of Batch No. 23063264, 23089512 & 23088823, he submitted the import documents of Whey Protein concentrate 80% imported by General Mills India Private Limited in respect of import of Batch No. 23063264, 23089512 & 23088823 and put his dated signature on the same. He submitted import documents such as copy of BE, commercial invoice, Packaging List, COA of foreign supplier, copy of NOC of whey protein issued by the FSSAI and External lab report of co-manufacturer before final product processing in respect of Batch No. 23063264, 23089512 & 23088823, vide letter dated 12.01.2026, which is inter-alia reproduced below:

"We, General Mills India Private Limited ("the company" or "us" or "we"), refer to the summons dated January 06, 2026. The Summons has sought documents/information in relation to imports made vide batch nos. 23063264, 23089512, 23088823. The details pertaining to the said batch are tabulated below:

Sr. No.	Batch No.	Supplier Name	Invoice No.	Invoice date	Bill of entry no.	Bill of entry date
1	23063264	Fonterra Ingredients Limited	2238104823	26.01.21	2918119	26.02.21
2	23089512	Fonterra Ingredients Limited	2238264590	23.02.21	3453858	06.04.21
3	23088823	Fonterra Ingredients	2238256158	18.02.21	3328953	27.03.21

	Limited				
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In relation to the above batches, please see enclosed herewith the following documents, marked as Exhibits 1, 2 & 3 for Batch Nos. 1, 2 & 3 respectively:

- *Bill of entry*
- *Packaging list*
- *Invoice issued by the supplier*
- *Certificate of analysis*
- *No objection certificate issued by FSSAI for clearance of goods*
- *Certificate of origin*

We request you to take the above on record. We reserve the right to make additional submissions, delete or amend these submissions and rely upon additional documents, if necessary." The total number of pages of the documents submitted vide letter dated 12.01.2026 were from 01 to 38; (RUD-5).

- on being asked that how the CTH of the imported item viz. Whey Protein Concentrate is decided by their firm General Mills India Private Limited and under which CTH they used to import the same, he stated that General Mills India Private Limited import the item viz. Whey Protein Concentrate 80% under the CTI 35022000 only because the Whey Protein Concentrate imported by their company contains more than 80 % Milk Protein on dry matter basis; he also stated that classification is done based on the description of product being imported along with the information/ documents provided by the overseas suppliers and he is the person for deciding CTH of any product imported by General Mills India Private Limited based on the information provided by the supplier and global team.
- on being asked whether he was aware if the Milk Protein (g/100gm) is less than 80%, the classification changes from chapter 35 to 04 he replied in affirmative;
- on being asked to peruse the test reports of FSSAI having reference (i) test certificate no. 2032111189 and sample identification no. 401032021GWFUAFP of Batch No. 23063264, (ii) test certificate no. 01/TH/IM/4/21/0299 and sample identification no. 401042021YXGSSB9-3 of Batch No. 23089512 and (iii) test certificate no. 01/TH/IM/4/21/0298 and Sample identification no. 401042021YXGSSB9-5 of Batch No. 23088823 relating to Bill of Entry No. 2918119 dated 26-02-21 (401032021GWFUAFP), Bill of Entry No. 3328953 dated 27.03.2021 (01/TH/IM/4/21/0298) & Bill of Entry No. 3453858 dated 06-04-21 (01/TH/IM/4/21/0299 & 01/TH/IM/4/21/0298) respectively and composition of Protein in "Whey Protein concentrate 80 %" of Batch No. 23063264, 23089512 & 23088823, he perused the above said reports and put his dated signature on test certificate no. 2032111189, test certificate no. 01/TH/IM/4/21/0299 & test certificate no. 01/TH/IM/4/21/0298 in token of having read the same; he also went through the protein content of "Whey Protein Concentrate 80%" mentioned in the test certificate no. 2032111189, test certificate no. 01/TH/IM/4/21/0299 & test certificate no. 01/TH/IM/4/21/0298.
- On being asked about the protein content reported by the FSSAI labs in respect of imported "Whey Protein concentrate 80%" of Batch No. 23063264, 23089512 & 23088823 he stated that he agreed with the protein content of test report provided by FSSAI in respect of imported "Whey Protein concentrate 80%" of Batch No. 23063264, 23089512 & 23088823;

- On being asked to explain that according to the FSSAI test reports the content of the protein in "Whey Protein concentrate 80%" imported by General Mills India Private Limited is less than 80 % for the test certificate no. 2032111189, test certificate no. 01/TH/IM/4/21/0299 & test certificate no. 01/TH/IM/4/21/0298 against the Bill of Entry No. 2918119 dated 26-02-21, Bill of Entry No. 3328953 dated 27.03.2021 & Bill of Entry No. 3453858 dated 06-04-21 respectively. But General Mills India Private Limited have classified the same Goods under CTI 35022000, he stated that the company had been importing whey protein concentrate 80% having protein content more than 80% on dry matter basis and accordingly classified the same under CTH 3502. Of all the test reports, in only 03 test reports of Batch No. 23063264, 23089512 & 23088823 FSSAI lab reported protein content was less than 80%. Which is due to the following reasons:
 - (i) The testing method used by their overseas Supplier may differ from the testing method used by the FSSAI. The Certificate of Analysis (COA) shared by their supplier for Batch No. 23063264, 23089512 & 23088823 wherein protein content of more than 80% is mentioned. He highlighted the facts that the nature of any test performed in any lab may slightly vary due to various factors;
 - (ii) The method of calculation of protein in Certificate of Analysis (COA) is on "Dry Matter basis" whereas calculation of content of protein in FSSAI test report was on "as is basis". In Bill of Entry no. 3453858 dated 06.04.2021, 06 batches of Whey Protein concentrates 80% were imported in 02 containers from the same supplier and at the same price. The test results for the content of protein was more than 80% in all the batches except two batches (23089512 & 23088823) for the said Bill of Entry as per the FSSAI test reports;
- on being asked as he stated in answer to the previous question that the method of calculation of protein in Certificate of Analysis (COA) is on "Dry Matter basis" whereas calculation of content of protein in FSSAI test report appears to be on "as is basis"; On calculating the protein content of FSSAI test report on a dry matter basis, the protein content of Whey Protein Concentrate 80% is still less than 80%, he remained silent;
- On being asked if he was not agreeing with the protein content reported by the FSSAI labs, he stated that they have global vendors and they place reliance on their COA and accordingly used the imported items in their production; none of the vendor certificate of analysis (CoA) have protein content of less than or equal 80%; however, they agreed with the NOC provided by the FSSAI; therefore, the FSSAI reports were not contested by them earlier;
- On being asked if he is contesting the test reports submitted by the FSSAI, a statutory body and the reports of foreign supplier have more legal validity than reports submitted by the FSSAI Accredited labs, he stated that the FSSAI Accredited labs reports have more legal validity than reports of their foreign supplier; however, the variance in question is less than 04%.
- on being asked that if he is aware of the fact that there is change in classification of the imported goods on basis of percentage of Whey Protein Concentrate; if the Milk Protein is above 80% it is classifiable under chapter 35 and if the Milk Protein is up to 80%, it is classifiable under chapter 04 and there is duty difference between both the chapters, in this regard he stated that he is aware of the above fact of difference in customs duty relating to Chapter 35 and Chapter 04;
- on being asked if he is aware of the relevant sections of Customs Act, 1962 for non-payment/ short-payment of duty and its recovery he stated that he is aware of the relevant sections of Customs Act, 1962 for non-payment/short payment of duty and

its recovery; they are a law abiding firm and they are ready to pay duty if any difference arises along with applicable rate of interest and penalty as per the relevant section of Customs Act, 1962.

4. CLASSIFICATION OF IMPORTED GOODS

In order, to understand the correct classification of whey protein, chapter heading 3502 of Chapter 35 and 0404 of chapter 04 of the CTA, relevant Explanatory Notes to the Harmonized Commodity Description and Coding System (Harmonized System) of CTH 3502 and 0404, issued by World Customs Organization is reproduced herewith:

Heading 3502 of the Customs Tariff Act reads as:

3502 ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES

- *Egg albumin:*
3502 11 00 -- Dried (kg. 20%)
3502 19 00 -- Other (kg. 20%)
- 3502 20 00 - Milk albumin, including concentrates of two or more whey proteins (kg. 20%)
- 3502 90 00 - Other (kg. 20%)

Explanatory Notes to CTH 3502:

35.02 - *Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.*

(1) *Albumins are animal or vegetable proteins. The former are the more important and include egg white (ovalbumin), blood albumin (serum albumin), milk albumin (lactalbumin) and fish albumin. Unlike casein, they are soluble in water as well as in alkalis and the solutions coagulate on heating.*

The heading also includes whey protein concentrates which contain two or more whey proteins and have a whey protein content of more than 80% by weight, calculated on the dry matter. The whey protein content is calculated by multiplying the nitrogen content by a conversion factor of 6.38. Whey protein concentrates containing 80% or less by weight of whey proteins, calculated on the dry matter, are classified in heading 04.04.

Albumins are usually in the form of viscous liquids, transparent yellow flakes or amorphous white, reddish or yellowish powders.

They are used in the preparation of glues, foodstuffs, pharmaceutical products, for leather finishing, for treating textiles or paper (especially photographic papers), for clarification of wine or other beverages, etc.

(2) *Albuminates (sala of albumin) and other albumin derivatives, in particular iron albuminate,*

brominated albumins, iodised albumins and albumin tannate.

The heading also excludes:

- (a) *Dried blood, sometimes incorrectly described as "blood albumin" (heading 05.11).*
- (b) *Precious metal albuminates (heading 28.43) or albuminates of headings 28.44 to 28.46 and 28.52.*

(c) *Blood albumin prepared for therapeutic or prophylactic uses and human plasma (Chapter 30).*

From the table of CTH 3502 and the Explanatory Notes to the Harmonized Commodity Description and Coding System (Harmonized System) for CTH 3502 provided above, it is evident that goods classified as "Whey Protein," with a whey protein content exceeding 80% by weight, calculated on the dry matter, fall under Customs Tariff Item (CTI) 35022000, where BCD is 20% and IGST is 18%.

Heading 0404 of the Customs Tariff Act reads as:

0404 WHEY, WHETHER OR NOT CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER; PRODUCTS CONSISTING OF NATURAL MILK CONSTITUENTS, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER, NOT ELSEWHERE SPECIFIED OR INCLUDED MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES

0404 10 – Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter

0404 10 10 --- Whey, concentrated, evaporated or Condensed, liquid or semi-liquid (kg. 40%)

0404 10 20 --- Whey, dry, blocks and powdered (kg. 40%)

0404 10 90 --- Other (kg. 40%)

0404 90 00 - Other (kg. 40%)

Explanatory Notes to CTH 0404 :-

04.04 - Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.

0404.10 - Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter

0404.90 - Other

This heading covers whey (i.e., the natural constituents of milk which remain after the fat and casein have been removed) and modified whey (see Subheading Note 1 to this Chapter). These products may be in liquid, paste or solid (including frozen) form, and may be concentrated (e.g., in powder) or preserved.

The heading also covers fresh or preserved products consisting of milk constituents, which do not have the same composition as the natural product, provided they are not more specifically elsewhere. Thus the heading includes product which lack one or more natural milk constituents, milk to which natural milk constituents have been added (to obtain, for example, a protein-rich product).

Apart from natural milk constituents and the additives mentioned in the General Explanatory Note to this Chapter, the products of this heading may also contain added sugar or other sweetening matter.

The powder products of this heading, particularly whey, may contain small quantities of added lactic ferments, with a view to their use in prepared meat products or as additives for animal feed.

The heading does not cover:

- (a) Skimmed milk or reconstituted constituted milk having the same qualitative and quantitative composition as natural milk (heading 04.01 or 04.02)
- (b) Whey cheese (heading 04.06)
- (c) Products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose, calculated on the dry matter (heading 17.02)
- (d) Food preparations based on natural milk constituents but containing other substances not allowed in the products of this chapter (in particular, heading 19.01)
- (e) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter (heading 35.02) or globulins (heading 35.04).

In view of the above, whey protein concentrates containing 80% or less by weight of whey proteins, calculated on the dry matter, are classifiable under CTH 0404, where the BCD is 40% and the IGST is 5%.

On going through the above facts, it is observed that the importer classified whey protein under Customs Tariff 35022000, irrespective of whether the whey protein content exceeds 80% or is less than 80% by weight of whey proteins, calculated on the dry matter. However, if the whey protein content is 80% or less than 80% (as mentioned in explanatory notes of the CTH 3502) by weight of whey proteins, it should be classified under Customs Tariff 0404.

Hence, it appears that the CTH 35022000 as declared by the importer for the import of item declared as "Whey Protein Concentrate 80%" in which the actual protein content is 80% or less than 80% as reported in FSSAI test reports is incorrect, therefore the said goods appear to be rightly classifiable under Chapter Heading 0404 which attracts higher BCD @40%.

5. METHOD OF CALCULATION OF WHEY PROTEIN CONTENT

5.1 During the course of investigation, it came to notice that there are two different methods in practice for determining the protein content of whey protein concentrate, namely "dry matter basis" and "as-is basis."

5.2 Since the adoption of either method results in variation in the declared protein percentage, clarification was considered necessary for ensuring uniformity and regulatory compliance. Accordingly, a letter dated 22.04.2025 was written to the Director of FSSAI seeking clarification on the determination of milk protein content in whey protein appropriate method for measurement of protein content and the milk protein content stated in the test reports is on "dry matter basis" or on "as is basis". (RUD-6)

5.3 In response to the above letter, FSSAI vide their letter dated 15.05.2025 submitted that the milk protein content stated in the test reports is provided on an "as is basis" meaning it includes the moisture content (RUD-7).

5.4 Further, an email dated 01.05.2025 was also sent to the Audentes Labs which is authorized by FSSAI, on their email id bindu.maurya@audenteslabs.com for the clarification on the appropriate method for measurement of protein content in whey protein concentrate. (RUD-8).

5.5 In response to the above email, the Food Analyst, Analytical & Environmental Services Audentes Labs, clarified the applicable basis/method for assessment of protein content vide their letter dated 08.05.2025 (RUD-9). The relevant paras of the letter are reproduced herewith:

WHEY PROTEIN CONCENTRATE covered under Regulation No. 2.1.22 of Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011,

in which for the parameter of Milk Protein FSSAI Limit is Minimum 35.0% (WHICH SHOWS MILK PROTEIN IS "AS IS" BASIS AND NOT ON "DRY MATTER" BASIS).

If the milk protein content in the said report is on an "as is" basis, what is the method for calculating the protein content on a "dry matter" basis?

For Calculating the protein content on a "dry matter" basis, Moisture content of the product is deducted while calculation protein content. This can be easily explained by following example.

If moisture is 4.3%,
Protein is 80.05% on "as is" basis

Then calculation of Protein % on a "dry matter" basis = $80.05 * 100 / (100 - \text{moisture } \%)$
= $80.05 * 100 / 95.7$
= 84.12 %

Protein is 84.12 % on "dry matter basis".

6. FSSAI REPORTS

6.1 After receipt of clarification from FSSAI regarding the appropriate method for determination of protein content in whey protein concentrate, it was considered necessary to obtain the FSSAI test reports pertaining to past imports of the importer from FSSAI as the importer fail to provide the complete test reports pertaining to all past imports.

6.2 Accordingly, a letter dated 04.06.2025 and subsequent reminder letter dated 23.06.2025, 01.09.2025 were written to FSSAI seeking copies of all test reports relating to the testing conducted at the time of import of Whey Protein by the importer for the last five years, i.e. from 2021 to 2025 to ascertain whether, in any of the consignments, whey protein content is 80% or less than 80% as per the applicable standards. **(RUD-10)**

6.3 In response to the above letters, the FSSAI vide e-mail dated 21.10.2025 shared the test reports of Whey Protein imported by the importer, General Mills India Private Limited under CTH 35022000 for the period from 2021-2025. **(RUD-11)**

6.4 Total 75 test reports pertains to General Mills India Private Limited were received and all the test reports sent by the FSSAI were examined individually to identify reports wherein the protein content was found to be less than 80 %.

6.5 On examination of the test reports, total 03 reports were found to have less than 80 % of the protein content and the said 03 test reports were pertaining to the following bills of entry:

S. No.	Name of the Importer & IEC	Test Report/ Certificate No. and date	Lot/ Batch No.	Sample Identification No.	Milk Protein concentrate % & Moisture % (as per FSSAI report – as is basis)	Milk Protein Content on Dry matter Basis (as per method discussed in foregoing paras)	Bill of Entry No. and date	Invoice No.
1	GENERAL MILLS INDIA PRIVATE LIMITED (IEC: 0396038301)	2032111189	23063264	401032021 GWFUAFP	73.97 & 3.18	76.39	2918119, 26.02.21	2238104823
2	GENERAL MILLS INDIA	01/TH/IM/4/21/0299, 01/TH/IM/4/21/0298	23089512, 23088823	401042021 YXGSSB9-2,	74.96 & 4.11, 75.76 & 4.18	78.17, 79.06	3453858, 06.04.21	2238264590, 2238256158

	PRIVATE LIMITED (IEC: 0396038301)			401042021 YXGSSB9-5				
3	GENERAL MILLS INDIA PRIVATE LIMITED (IEC: 0396038301)	01/TH/IM/4/21/0298	23088823	401042021 YXGSSB9-5	<80%	<80%	3328953, 27.03.21	2238256158

**It is clarified that the subject Bill of Entries consists of different lots/ batches, wherein the number of bags varies from batch to batch ; however, the weight per bag is identical for all batches as declared in the invoice/ packing list. During the course of examination and investigation, test report was available only in respect of some specific batch. Since the test report reflects the physical and chemical characteristics of the goods pertaining to that specific batch, the differential duty has been calculated by taking that specific tested batch as the basis. Further, the assessable value has also been adopted proportionately with reference to the same specific tested batch number, as all bags across batches are of identical weight and no variation in unit value has been declared. Accordingly, the differential duty calculation has been made strictly on the basis of the available test report, invoice/ packing list particulars and uniform weight per bag.*

7. Misclassification of Whey Protein Concentrate wherein the protein content was found to be less than 80% by General Mills India Private Limited:

7.1 General Mills India Private Limited has imported "Whey Protein Concentrate 80% Instant" under Customs Tariff Item (CTI) 35022000. The said goods are to be classifiable under CTI 35022000 only if the content of protein in Whey Protein Concentrates is more than 80% on dry matter basis whereas in case of protein content in the Whey Protein Concentrate is less than 80% on "dry matter basis", it is classifiable under Chapter Heading 0404. However, the importer, General Mills India Private Limited classified all of their whey protein concentrates imports under CTI 35022000 irrespective of the fact whether the protein content of the Whey Concentrate exceeds 80% or less than 80% by weight. As discussed in the foregoing paras the correct classification of the whey protein concentrates having protein content less than 80% by weight of whey protein is Chapter Heading 0404 and liable to merit rate of duty BCD at the rate of 40% instead of BCD paid, @20% under subheading 3502.

7.2 The importer has subscribed to a declaration as to the truthfulness of the contents of the Bills of Entry in terms of Section 46(4) of the Customs Act, 1962 and accuracy and completeness of the information in terms of Section 46(4A) of the Customs Act, 1962 in all their import declarations. Further, consequent upon the amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-Assessment' has been introduced in Customs. Section 17 of the Customs Act, 1962 effective from 08.04.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make entry for the imported goods by presenting a bill of entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulation, 2018 (issued under Section 157 read with Section 46 of the Customs Act 1962), the Bill of Entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service center, a bill of entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under the scheme of self-assessment, the

onus is on the importer to ensure that he declares the correct description of the imported goods, its correct classification, applicable rate of duty, value, benefit of exemption notification claimed, if any, in respect of the imported goods while presenting the bill of entry. Thus, with the introduction of self-assessment by amendment to Section 17, w.e.f. 8th April, 2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, notification, etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods. Prior to *Substitution by Act 13 of 2018, section 58 (i), for clause (2)* (w.e.f. 29.03.2018). Clause (2) before substitution, stood as under:

'(2) "assessment" includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;'

Earlier to substitution by Act 8 of 2011, section 36, (w.e.f. 8-4-2011), clause (2) read:

'(2)b "assessment" includes provisional assessment, reassessment and any order of assessment

in which the duty assessed is nil;'

With effect from 29.03.2018, the term assessment means as follows: -

"assessment" means determination of the tax, cess or any other sum payable, if any, under this Act or under the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force with reference to-

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;

(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;

(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;

(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;

(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;

(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;

7.3 From a reading of the above provision related to assessment, it is very clear that w.e.f. 08.04.2011 the importer must self-assess the duty under Section 17 read with Section 2(2) of the Customs Act, 1962 and since 2018 the scope of assessment was widened and as per that definition, the importer has to ascertain not only the classification but he also has to determine whether the goods imported by him are eligible for any duty exemptions or not and also with regards to the origin of goods. Such onus appears to have deliberately not been discharged by the importer, General Mills India Private Limited.

7.4 From the investigation, it is evident that General Mills India Private Limited imported "Whey Protein Concentrate 80% instant" and classified it under CTI 35022000, attracting BCD @20% and IGST @18%. However, the FSSAI test reports for some consignments confirmed that the protein content was less than 80% on dry matter basis, making them

correctly classifiable under Subheading 040410, which attracts BCD @40% and IGST @5%.

8. Willful mis-statement & Suppression of facts on part of General Mills India Private Limited and invocation of extended period in the import of "Whey Protein Concentrate".

8.1 General Mills India Private Limited classified the said product viz. "Whey Protein Concentrate 80% instant" under CTI 35022000 and filed Bill of Entry No. 2918119 dated 26-02-21, Bill of Entry No. 3328953 dated 27.03.2021 & Bill of Entry No. 3453858 dated 06-04-21. Samples from these consignments were drawn and tested by FSSAI. FSSAI tests these samples in details which show protein content as detailed in Para 6 above. FSSAI does not share complete report with customs as there is no module or option for that in EDI. On testing, these reports were duly communicated to the importers directly and through their authorized CHA. The content of the protein in whey protein concentrate in these reports were less than 80% on dry matter basis. This fact was in the knowledge of the importer, however even after knowing this fact the importer classified the imported goods i.e. Whey Protein Concentrate under CTI 35022000 whereas the same appears to be classifiable under Heading 0404 which attracts BCD at the rate of 40%.

8.2 Therefore, it appears that the importer knowingly and intentionally mis-classified the subject goods under CTI 35022000 with an intention to evade payment of customs duties. General Mills India Private Limited was aware of the specifications of the said goods and the fact that the said goods i.e. "Whey Protein Concentrate 80% Instant" contain less than 80% protein content in Whey Protein Concentrate by weight on dry matter basis still the importer classified the said goods under Sub-heading 350220 instead of correct Sub-heading 040410. Thus, it appears that the importer has mis-classified the said goods knowingly and intentionally with an intention to evade customs duties.

9. Relevant Legal Provisions:

9.1 The importer has resorted to miss-classification with the intent to evade payment of Customs duties. The various provisions law/ rules relevant to the import of goods in general, liability of goods to confiscation and liability of the concerned persons to penalty for improper importation of goods, are summarized below:

9.2 Section 2(2) of the Customs Act, 1962: *"assessment" means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to-*

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;

(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;

(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefore under this Act or under the Customs Tariff Act or under any other law for the time being in force;

(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;

(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;

(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil;

9.3 Section 2(14) of the Customs Act, 1962: "dutiabale goods" means any goods which are chargeable to duty and on which duty has not been paid;

9.4 Section 2(16) of the Customs Act, 1962: "entry" in relation to goods means an entry made in a bill of entry, shipping bill or bill of export and includes the entry made under the regulations made under Section 84.

9.5 Section 11A (a) of the Customs Act, 1962: "illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.

9.6 Section 17 of the Customs Act, 1962: Assessment of duty.—

(1) After the imported goods or export goods have been entered under section 46 or section 50, the proper officer may examine or test any such goods or may require the importer, exporter or any other person to produce any contract, broker's note, policy of insurance, catalogue or other document relating to the goods, and thereupon assess the duty, if any, leviable on such goods.

(2) The importer or exporter shall, save as otherwise provided in section 18, self-assess the duty, if any, leviable on such goods.

(3) For the purposes of assessment of duty, the proper officer may verify the assessment of duty made by the importer or exporter and for this purpose, the proper officer may examine or test any imported goods or export goods or may require the importer, exporter or any other person to produce any contract, broker's note, policy of insurance, catalogue or other document relating to the goods.

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may re-assess the duty leviable on such goods.

9.7 Section 28 of the Customs Act, 1962: Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded.—

(1) -----

(2) -----

(3) -----

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of-

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied or not paid or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

(5)

9.8 Section 28AA of the Customs Act, 1962: Interest on delayed payment of Duty:

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

9.9 Section 46 of the Customs Act, 1962:

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make an entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(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.

9.10 Section 111 of the Customs Act, 1962 : Confiscation of improperly imported goods, etc.-The following goods brought from a place outside India shall be liable to confiscation-

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

9.11 Section 114A of the Customs Act, 1962 : Penalty for short-levy or non-levy of duty in certain cases - Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined :

Provided that where such duty or interest, as the case may be, 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 the 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 duty or interest, as the case may be, so determined:

Provided further that the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

Provided also that where the duty or interest determined to be payable is reduced or increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, for the purposes of this section, the duty or interest as reduced or increased, as the case may be, shall be taken into account:

Provided also that in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or, as the case may be, the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under section 28AA, and twenty-five per cent of the consequential increase in penalty have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect:

Provided also that, where any penalty has been levied under this section, no penalty shall be levied under section 112 or section 114.

9.12 Section 114AA of the Customs Act, 1962: 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.

9.13 Section 140 of the Customs Act, 1962: Offences by companies. - (1) If the person committing an offence under this Chapter is a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

provided that nothing contained in this sub-section shall render any such person liable to such punishment provided in this Chapter if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Chapter has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

10. Quantification of duty payable:

10.1 General Mills India Private Limited imported goods declared as "**WHEY PROTEIN CONCENTRATE 80 INSTANT**" by way of misclassification under CTI 35022000 and paid duty at the following rate:

- BCD – @20%
- SWS – @10%
- IGST – @18%

However, the imported goods appear to be correctly classifiable under Heading 0404 which attracts merit rate of duty having the following structure:

- **BCD** – @40%
- **SWS** – @10%
- **IGST** – @5%

In view of the above, there appears to be a short levy of duty amounting to **Rs. 20,64,235/-** with regard to import of goods viz. "Whey Protein Concentrate 80%" imported by General Mills India Private Limited, as calculated in the below mentioned Table. Since the importer has not made the payment of differential duty, the same is liable to be demanded and recoverable under Section 28(4) of the Customs Act, 1962. Further, the detailed calculation of the duty is annexed as **Annexure-B** and the gist of the calculation is mentioned in the below table.

Table-1 (Port of Import – INNSA1)

Sl. No.	BoE	Date of BoEs	Assessable Value (INR)	Duty Paid (BCD+SWS) (INR)	Duty Payable (INR)	Differential Duty (INR)
1	2918119	26.02.2021	16,70,687	3,67,551	7,35,102	3,67,551
2	3453858	06.04.2021	29,06,309	6,39,388	12,78,776	6,39,388
3	3328953	27.03.2021	48,05,892	10,57,296	21,14,592	10,57,296
Total				20,64,235/-	41,28,471/-	20,64,235/-

Accordingly, the correct differential duty liability on such imports works out to **Rs. 20,64,235/-** as per the re-determined classification and applicable rate of duty. Thus, the importer has short paid customs duty to the tune of 20,64,235/-, comprising the following components:

- Differential Basic Customs Duty (BCD): 18,76,5781/-
- Differential Social Welfare Surcharge (SWS @10% on BCD): 1,87,658/-
- IGST @ 5%; 6,75,5681/-

Since the importer has already paid excess IGST at the rate of 18% under CTI 35022000 at the time of import of the impugned goods, whereas the rate of IGST as per the correct classification i.e. subheading 0404 is 5%, therefore the said IGST amount is to be appropriated against the excess IGST paid by the importer at the time of import of the impugned goods.

Accordingly, the total Short Paid Duty comes out to be **Rs. 20,64,235/-**

11. SUMMARY OF DRI INVESTIGATION:

11.1 General Mills India Private Limited has imported "Whey Protein Concentrate 80%" under Customs Tariff Item (CTI) 35022000. The said goods are to be classifiable under CTI 35022000 if the content of protein in Whey Protein Concentrates is more than 80% on dry matter basis whereas in case of protein content in the Whey Protein Concentrate is less than 80% on dry matter basis, it is to be classifiable under Sub-heading 040410. However, the importer, General Mills India Private Limited classified all of their whey protein concentrates imports under CTI 35022000 irrespective of the fact whether the protein

content of the Whey Concentrate exceeds 80% or less than 80% by weight.

11.2 On scrutiny of the test reports received from FSSAI in respect of testing of Whey Protein Concentrate, a total of three test reports were found in which the content of the protein in Whey Protein Concentrates on Dry matter basis is less than 80%. Therefore, the goods covered under these Bills of entry do not appear to be qualified as Whey Protein Concentrate having protein content in whey protein concentrates more than 80% on dry matter basis. As discussed in the foregoing paras, the said goods are more appropriately classifiable under Sub-heading 040410, attracting BCD at the rate of 40%. Therefore, the importer appears to have incorrectly classified the goods, resulting in short-payment of applicable customs duty.

11.3 During the voluntary statement of Shri Ashish Verghese, Manager, Demand, Planning & Exports of General Mills India Private Limited, recorded under Section 108 of the Customs Act 1962 on 12.01.2026, he agreed that the milk protein content in the test reports perused during statement dated 12.01.2026 was less than 80%. He was also aware of the fact that if the content of the Milk Protein is above 80% it is classifiable under chapter 35 and if the content of the Milk Protein is up to 80%, it is classifiable under chapter 04 and there is duty difference between both the chapters. He further stated that they are ready to pay duty if any difference arises alongwith applicable rate of interest and penalty as per the relevant section of Customs Act, 1962.

11.4 It appears that the impugned goods, imported by General Mills India Private Limited, being Whey Protein Concentrate having protein content less than 80% by weight on dry matter basis are correctly classifiable under Sub-heading 040410. Thus, there has been a short levy of Basic Customs Duty. During investigation, it has also emerged that General Mills India Private Limited willfully and intentionally mis-classified the impugned goods and incorrectly classified the said goods under CTI 35022000 with an intention to evade appropriate Customs duties.

11.5 General Mills India Private Limited has contravened the provisions of Section 46 of the Customs Act, 1962, since they had not disclosed correct classification of the imported goods before the Customs authorities while filing the Bills of Entry for the clearance of the imported goods. It appears that the goods already imported and cleared under miss-declared classification are liable for action under the Customs Act 1962 specifically, the importer appears to have willfully misclassified the goods with an intent to evade customs duty, amounting to suppression of material facts and willful mis-statement which attracts the provisions of Section 111(m) of the Customs Act 1962. Consequently, **the said goods having assessable value of Rs. 93,82,889/- (Ninety-Three Lakhs Eighty-Two Thousand Eight Hundred and Eighty-Nine only)** imported during the relevant period, appear to be liable for confiscation under the above provision.

11.6 **The Differential Duty of Rs. 20,64,235/- (Rupees Twenty Lakhs Sixty-Four Thousand Two Hundred and Thirty-Five only)** as detailed in Table-1 appears to be recovered from the importer under Section 28(4) of the Customs Act, 1962 along with interest thereon under Section 28AA ibid.

11.7 For the acts of omission and commissions as mentioned above, the importer has rendered themselves liable for penal action under section 114A of the Customs Act. 1962 by the above acts and omissions.

12. Demand of differential Duty:

12.1 General Mills India Private Limited, vide Bills of Entry Nos. 2918119 dated 26.02.2021, 3453858 dated 06.04.2021 and 3328953 dated 27.03.2021 have imported the goods declared as "Whey Protein Concentrate 80% Instant" having Assessable Value of Rs. 93,82,889/- (Ninety-Three Lakhs Eighty-Two Thousand Eight Hundred and Eighty-Nine only) by the way of miss-classification and have evaded the Customs Duty amounting to

Rs. 20,64,235/- (Twenty Lakhs Sixty-Four Thousand Two Hundred and Thirty-Five only) (BCD: Rs. 18,76,578/- & SWS- Rs. 1,87,658/-) as worked out in the Table-1. BCD & SWS appears liable to be recovered from the importer under Section 28(4) of the Customs Act, 1962 along with interest thereon under Section 28AA ibid and penalty under section 114A of the Customs Act 1962. The importer has already paid excess IGST at the rate of 18% at the time of import of the impugned goods, whereas the rate of IGST as per the correct is 5%, therefore the said IGST amount appears to be appropriated against the excess IGST paid by the importer.

13. Now therefore, M/s General Mills India Private Limited (IEC- 0396038301), having registered address at Office No. 902 Ventura, Business Park, Hiranandani Gardens, Powai, Mumbai, Maharashtra 400076, is hereby called upon to show cause to the **Joint Commissioner of Customs, Group 2 (C-F), (NS-I), Jawaharlal Nehru Custom House, Nhava Sheva** as to why:

- i. The declared description of the goods as "**Whey Protein Concentrate 80% Instant**" and classification under **CTI 35022000** should not be rejected, and the goods should not be re-classified under **Customs Subheading 040410** in respect of Bills of Entry No. **2918119 dated 26.02.2021, 3453858 dated 06.04.2021, and 3328953 dated 27.03.2021**, as the protein content was found to be less than 80% on dry matter basis as per FSSAI test reports.
- ii. The total differential duty amounting to **₹ 20,64,235/-** (Rupees Twenty Lakhs Sixty-Four Thousand Two Hundred and Thirty-Five only) (comprising BCD: ₹ 18,76,577/- and SWS: ₹ 1,87,658/-), as detailed in Table-1 of the Investigation Report, should not be demanded and recovered from them under the provisions of **Section 28(4)** of the Customs Act, 1962.
- iii. Interest at the applicable rate on the aforesaid differential duty should not be demanded and recovered from them under **Section 28AA** of the Customs Act, 1962.
- iv. The imported goods having a total assessable value of **₹ 93,82,889/-** (Rupees Ninety-Three Lakhs Eighty-Two Thousand Eight Hundred and Eighty-Nine only) should not be held liable for confiscation under **Section 111(m)** of the Customs Act, 1962, for not corresponding to the particulars declared in the entry.
- v. Penalty should not be imposed upon **M/s General Mills India Private Limited** under **Section 114A** of the Customs Act, 1962, for short-levy of duty by reason of **willful mis-statement and suppression of facts**, as they were in possession of test reports confirming lower protein content yet continued misclassification.
- vi. Penalty should not be imposed upon **M/s General Mills India Private Limited** under **Section 114AA** of the Customs Act, 1962, for knowingly using incorrect declarations/documents in the transaction of business under the Act.

14. Any representation, oral or written, against this notice shall be made to the Joint Commissioner of Customs, Group 2 (C-F), (NS-I), Jawaharlal Nehru Custom House, Nhava Sheva. The aforesaid noticee are required to submit their reply, written or otherwise, himself/themselves or through his/their authorized representative within a period of 30 days of receipt of this Notice. He/they should mention in their written reply as to whether he/they wish to be heard in person before the case is adjudicated. They should note that if no cause is shown within the time limit stipulated in this notice or if the noticees do not appear before the adjudicating authority as and when the case is posted for hearing, the case will be decided ex-parte on the basis of evidence available on record without any further reference to them.

14. The noticees have an option to make an application under **Section 127B** of the Act prior to adjudication of this notice, to the Settlement Commission to have the same settled,

in such form and in such manner, as specified in the Rules or exercise option of concluding the proceeding under **Section 28 (5)** of the Act by making payment of the differential duty liability, as detailed supra, along with interest and fifteen percent penalty.

15. This notice is issued without prejudice to any other action that may be taken against the noticees or any other person, in this regard, under the Act or under any other law for the time being in force in the Republic of India.

16. This show cause notice is issued without any prejudice to the right of the department to add, modify, supplement and/or amend the show cause notice and disclose additional evidence in support of the allegations, before the adjudication of the case.

Digitally signed by

Parul Singhal

Date: 23-02-2026

18:02:49

(Dr. Parul Singhal/डॉ. पारुल सिंघल)

Joint Commissioner of Customs,

Group II (C-F), NS-I, JNCH

Encl:

1. Annexure-A (List of Relied Upon Documents including FSSAI Test Reports)
2. Annexure-B (Differential Duty Calculation Table-1)

To:

M/s General Mills India Private Limited (IEC- 0396038301)

Office No. 902 Ventura, Business Park,

Hiranandani Gardens, Powai,

Mumbai, Maharashtra 400076.

Copy to: -

1. The Additional Director, DRI, Indore Zonal Unit.
2. The Dy./Asstt. Commissioner of Customs, CAC, JNCH.
3. The Dy./Asstt. Commissioner of Customs, CRAC, JNCH.
4. The Dy./Asstt. Commissioner of Customs, EDI, JNCH.
5. Notice Board.
6. Office Copy.

ANNEXURE-A

LIST OF RELIED UPON DOCUMENTS

Sr. No.	Description of documents	Page No.	Total pages
01	Panchnama dated 16.04.2025 of search proceedings at the premises of General Mills India Private Limited situated at 902, Ventura Hiranandani, Business Park Powai, Mumbai	01-04	04
02	Summons dated 16.12.2025 & reply of the importer vide letter dated 23.12.2025.	05-07	03
03	Summons dated 29.12.2025 & reply of the importer vide email dated 05.01.2026.	08-10	03
04	Summons dated 06.01.2026 and Statement dated 12.01.2026 of Shri Ashish Verghese, Manager, Demand Planning & Exports of General Mills India Private Limited.	11-33	23
05	Submission of General Mills India Private Limited vide letter dated 12.01.2026.	34-69	36
06	Letter dated 22.04.2025 to the Director of FSSAI for clarification in respect of milk protein content in whey protein.	70-71	02
07	Letter dated 15.05.2025 received from FSSAI regarding clarification in respect of milk protein content in whey protein.	72-74	03
08	E-mail dated 01.05.2025 to Audentes labs for clarification in respect of milk protein content in whey protein.	75	01
09	Letter dated 08.05.2025 received from Audentes labs regarding clarification in respect of milk protein content in whey protein.	76-77	02
10	Letter dated 04.06.2025, 23.06.2025 & 01.09.2025 to FSSAI for copies of past five years' test reports of whey protein content tested by FSSAI labs at the time of import.	78-83	06
11	Email dated 21.10.2025 received from FSSAI for copies of past five years' test reports of whey protein content tested by FSSAI labs at the time of import.	84-85	02
12	Test report having sample identification no. 401032021GWFUAFP and the documents of concerned bill of entry no. 2918119 dated 26.02.21.	86-96	11
13	Test report having sample identification no. 401042021YXGSSB9-2 and the documents of concerned Bill of entry no. 3453858 dated 06.04.21.	97-113	17
14	Test report having sample identification no. 401042021YXGSSB9-5 and the documents of concerned Bill of entry no. 3328953 dated 27.03.21.	114-130	17

1

**PANCHNAMA RECORDING THE SEARCH PROCEEDINGS DATED 16.04.2025 AT THE PREMISE OF
M/S. GENERAL MILLS INDIA PRIVATE LIMITED, 902, 9TH FLOOR, VENTURA HIRANANDANI
BUSINESS PARK, POWAI, MUMBAI-400076.**

Pancha 1: Shri Radhakisan Sonaji Kharat S/o Sonaji Kharat, Age 42 Years, Job – Private, Resident of behind L and T, Milind Nagar, Saki Vihar Road, Powai, Saninaka S.O., Mumbai-Maharashtra- 400072. Aadhar Card No. 7387-5154-7680.

Pancha 2: Shri Awadh Narayan Singh S/o Rajaram Singh, Age 59 Years, Job – Private, Resident of Near Gauri Shankar Mandir, Kurla West, 05, National C.H.S Masrani Lane, Halav Pool, Kurla, Mumbai, Maharashtra- 400070. Aadhar Card No. 2200-3506-1474

We, the above-named persons, on being called upon by one person who introduced himself as Shri Anmol Jain, Intelligence Officer, Directorate of Revenue Intelligence (in short "DRI"), Indore Zonal Unit, Indore by showing his Identity Card, presented ourselves at the main entrance of Ventura Hiranandani Business Park, Powai, Mumbai-400076 at about 03:30 PM on 16.04.2025. The above-said officer informed us the panchas, that he & officers accompanying him have specific intelligence that M/s. General Mills India Private Limited, 902, 9th Floor, Ventura Hiranandani Business Park, Powai, Mumbai-400076 is engaged in evasion of customs duty and certain incriminating documents, digital documents/evidences have been secreted in the said premises of M/s. General Mills India Private Limited regarding the evasion of customs duty by M/s. General Mills India Private Limited of goods imported by them, which is a violation under the Customs Act, 1962. Thereafter, the above-said officer introduced us to the other officers; Shri Mansoor Ali Qazi & Shri Shubham Dubey both Senior Intelligence Officers, both are officers of DRI, Indore Zonal Unit who accompanied the said officer.

Shri Mansoor Ali Qazi, Senior Intelligence Officer was designated for recording the said proceedings in the mobile phone held by him.

Shri Anmol Jain showed us the search authorization issued by Shri Mukesh Kumar Karela, Deputy Director, DRI Indore Zonal Unit bearing DIN- 202504DDJ30000914789 empowering him to conduct search of the said premises of M/s. General Mills India Private Limited under Customs Act, 1962 and he requested us to witness the search proceeding as the independent witness/panchas. We both the panchas readily gave our consent. Thereafter, we put our dated signature on the above-mentioned search authorization in token of being read the same. Further, the officers were also carrying their office laptops along with some stationery material.

Thereafter, we the panchas, along with the above-mentioned officers proceeded towards the premises of M/s. General Mills India Private Limited, 902, 9th Floor, Ventura Hiranandani Business

Received
copy
6.04.2025
Sharma

P-1 Shauk
16/4/25
P-2
16/4/25



Shubham
16.04.2025

16/04/2025

Park, Powai, Mumbai. At the main gate of the said premises, there existed a reception where the said officers introduced themselves showing the search authorisation and explained the purpose of their visit. The receptionist called Ms. Shivangi Sharma, working as Legal Head and Ms. Jayshri Nilkhan, Head of External Relations for the M/s. General Mills India Private Limited. The officers showed the Search Authorisation to both Ms. Shivangi Sharma and Ms. Jayshri Nilkhan and explained the purpose of their visit and introduced themselves by showing their ID cards. The officer also explained him the search related provisions. Ms. Shivangi Sharma and Ms. Jayshri Nilkhan put their dated signature on the search authorization in token of being read the same. The officers also offered their personal search to Ms. Shivangi Sharma which she politely declined. Thereafter, the officers along with us entered the premises of M/s. General Mills India Private Limited. Thereafter, Ms. Shivangi Sharma called Shri Daminkader Meeran, Category Manager (looking after Procurement), Shri Ashish Varghese, Manager (Logistics) and Shri Himanshu Sharma, (Head Procurement), altogether here-in referred to as "company representatives". The officers again explained their purpose of visit. Thereafter, the officers asked the 'company representatives' about their work profile in the said firm, to which they replied that they are engaged in import of Whey protein concentrate and other food commodities. Further, on being asked, the 'company representatives' also informed that the 'whey protein concentrate' imported by their firm has more than 80% milk protein content on dry basis.

Thereafter, the officers started systematic search of the premises. The officers requested the 'company representatives' to provide necessary documents such as FSSAI Test Report and FSSAI NOC pertaining to their respective Bills of Entry against the goods viz. 'Whey Protein Concentrate 80' here-in referred to as (WPC), imported by the said firm. The Company representatives due to paucity of time, managed to provide only few documents like some Bills of Entry documents, FSSAI Test Reports and NOC issued by FSSAI.

Further, in some of the documents provided by the M/s. General Mills India Private Limited it showed that the milk protein content in the 'Whey Protein Concentrate 80' imported by the firm is less than 80% and still the firm was classifying the item i.e. 'Whey Protein Concentrates' under CTH 3502. On being asked for the reason of the above, Company representatives then called Shri Prashant Kanthale, Manager (FSQ), who informed that the test reports of FSSAI calculates the milk protein percentage in the imported 'Whey Protein Concentrate' as per the test method mentioned in Test Report. The test report provided by the FSSAI calculate the milk protein content either by using the "as is" percent weight basis or the 'dry matter basis". If the milk protein content in the WPC is calculated by the FSSAI accredited labs by using the 'as is' percent weight method then the

P-1 *Prashant*
16/4/25
P-2 *As*
16/4/25



J. Nilkhan
16.04.2025

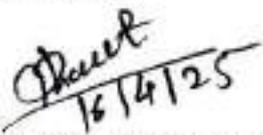
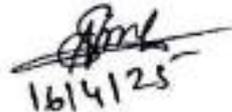
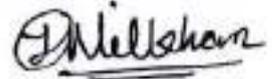
Sharma
16/4/2025

'as is' percent weight method is not specified along with test parameters – milk protein, however if the milk protein content is calculated on the 'dry matter basis' then it (dry matter basis) is explicitly mentioned along with the parameters – milk protein or it is mentioned in the test method used for calculation of milk protein content in the WPC. Further he stated that if the milk protein in the WPC is calculated on the 'as is' % mass basis and if the same is expressed/converted in terms of 'dry basis', then the value of the milk protein content as per 'dry basis' may inflate above 80%.

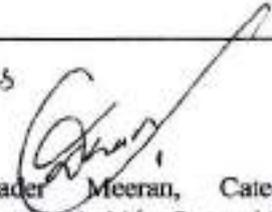
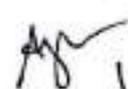
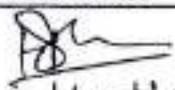
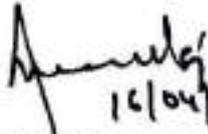
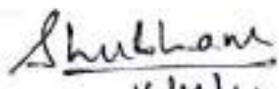
Further Ms Shivangi Sharma submitted physical copies of some FSSAI reports/ NOCs/COAs and vide letter dated 16.04.25, she also assured that the rest of the documents will be submitted through email on the department (DRI Indore office) official email id.

Then after completion of the process of search process, the videography was stopped at around 23.10 Hrs. on the same day i.e. 16.04.2025.

The search proceedings concluded peacefully and harmoniously, no harm was caused to any person or property. No religious feelings were hurt. No untoward incidence happened during panchanama. Before leaving the premises, DRI officers and we the panchas, again offered our personal search to Ms. Shivangi Sharma to which she politely declined. No other documents/things apart from the seized documents were taken along by the officers. After completion of proceedings, this panchnama was typed on the laptop available with the officers and the contents of the panchanama were read by us and read over to us. We the panchas having understood the content of Panchnama and after finding the same as per our say, have appended our dated signature on every page in the token of its correctness and our presence during the search proceedings. The panchnama proceedings concluded at 23:55 Hrs. on 16.04.2025. The panchnama runs from Page No. 1 to Page No. 4.

<p>Signature of Panchas:</p>  <p>P1: Shri Radhakisan Sonaji Kharat</p>	 <p>P2: Shri Awadh Narayan Singh</p>
  <p>Ms. Shivangi Sharma, Legal Lead, M/s. General Mills India Private Limited</p>	 <p>Ms. Jayshri Nilkhan, External Affairs, M/s. General Mills India Private Limited</p>

4

<p>16/04/2025  Shri Daminkader Meeran, Category Manager (Procurement), M/s. General Mills India Private Limited</p>	<p> 16/04/2025 Shri Ashish Varghese, Manager (Logistics), M/s. General Mills India Private Limited</p>
<p> 16-4-25 Shri Himanshu Sharma, Head (Procurement), M/s. General Mills India Private Limited</p>	<p> 16-04-25 Shri Prashant Kanthale, Manager (FSQ), M/s. General Mills India Private Limited</p>
<p>Signatures of the officers :-</p> <p> 16/04/2025 1. Shri Anmol Jain, IO</p> <p> 16/04/2025 2. Shri Mansoor Ali Qazi, SIO</p> <p>3. Shri Shubham Dubey, SIO  16/4/25</p>	

SUMMONS

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

To,

M/s. General Mills India Private Limited
(IEC-0396038301)

**902 VENTURA HIRANANDANI , BUSINESS
PARK POWAI , MUMBAI ,
MAHARASHTRA, 400076**

WHEREAS, I, **SACHIN KUMAR** am making inquiry in connection with **Misclassification of Whey Protein** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

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

1. To tender statement
2. To provide details and documents (OOC copy of Bills of Entry, invoice, packaging list, test report, CoA etc.) related to the import of Batch no. 23063264, 23089512 & 23088823.
3. .

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2025-12-24** at **11:30:AM** at the office of **DIRECTORATE OF REVENUE INTELLIGENCE (DRI), IZU, First Floor, BSNL Telephone Exchange Building, Transport Nagar, Indore-452014**

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

Given under my hand and seal of office to-day the **16** day of **December, 2025** at **Indore**

Name : **SACHIN KUMAR**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



सचिन कुमार
SACHIN KUMAR
वरिष्ठ आगुपना अधिकारी
श. आ. नि., इन्दौर क्षेत्रीय इकाई
DRI Indore Zonal Unit

6

Summons u/s 108 of the Customs Act, 1962 to M/s General Mills India Private Limited-reg.

GI Cell DRI Indore Zonal Unit < gcell-driizu@gov.in >

Wed, 17 Dec 2025 11:34:06 AM +0530

To "VishalBundele"<Vishal.Bundele@genmills.com>

Sir/madam,

Please find the attached Summons issued u/s 108 of the Customs Act, 1962 to tender statement and to provide the details and documents (OOC Copy of Bills of Entry, invoice, packaging list, test report, CoA etc.) related to the import of Batch NO. 23063264, 23089512 & 23088823 on 24.12.2025 at 11:30 AM.

DD DRI IZU

1 Attachment(s)

Summons to General Mills.pdf
379.8 KB

Date: 23rd December, 2025

To,

Mr. Sachin Kumar,

Superintendent/Appraiser/Senior Intelligence Officer,

Directorate of Revenue Intelligence (DRI), IZU,

First Floor, BSNL Telephone Exchange Building,

Transport Nagar, Indore-452014

Subject: Request of Adjournment of Summon dated 16th December, 2025 received on 23rd December 2025,

Reference- File No.F.No.DRI/IZU/16-2025/CI/INT-08/1041.

Dear Sir,

We acknowledge receipt of your letter/summon dated 16th December 2025, received by us on 23rd December 2025. The summon requires our authorised representative to appear before your office on 24th December 2025 and to produce certain documents pertaining to import of Batch number 23063264, 23089512 and 23088823.

Due to the extremely short notice period provided, we regret to inform you that we are unable to adequately prepare for the summons as currently scheduled on 24th December 2025.

Under these circumstances, we respectfully request an adjournment of appearance till the last week of January 2026. This extension is crucial and would enable us to:

1. Thoroughly gather and collate all required documents.
2. Ensure appropriate and well-prepared representation before the Authority.
3. Formulate a comprehensive response.

We assure you of our full commitment to providing all necessary information and appearing before the Authority on the rescheduled date. We appreciate your understanding and cooperation in this matter and look forward to your favourable consideration of our request.

Thanking you

Sincerely,

Authorized Signatory

General Mills India Pvt Ltd.

Summons u/s 108 of the Customs Act, 1962 to M/s General Mills India Private Limited-reg.

8

GI Cell DRI Indore Zonal Unit < gcell-driizu@gov.in >

Tue, 30 Dec 2025 12:43:10 PM +0530

To "csindia"<cs.india@genmills.com>

Madam/Sir,

Please find attached herewith Summons dated 29.12.2025 issued u/s 108 of the Customs Act, 1962 to tender statement and to provide the details and documents (OOC Copy of Bills of Entry, invoice, packaging list, test report, CoA etc.) in respect of ongoing investigation.

DD DRI IZU

1 Attachment(s)

Summons General Mills.pdf
521 KB

/1133

(19)

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

To,

**M/s. General Mills India Private Limited
(IEC-0396038301)****902 VENTURA HIRANANDANI
BUSINESS PARK POWAI, MUMBAI,
MAHARASHTRA, 400076**

WHEREAS, I, **SACHIN KUMAR** am making inquiry in connection with **Misclassification of Whey Protein** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. To tender statement

2. To provide details and documents (OOC copy of Bills of Entry, invoice, packaging list, test report, CoA etc.) related to the import of Batch no. 23063264, 23089512 & 23088823.

3. .

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person / or by an authorised agent on **2026-01-06** at **11:30:AM** at the office of **DIRECTORATE OF REVENUE INTELLIGENCE (DRI), IZU, First Floor, BSNL Telephone Exchange Building, Transport Nagar, Indore-452014**

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

Given under my hand and seal of office to-day the **29** day of **December, 2025** at **Indore**

Name : **SACHIN KUMAR**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer



Seal of Office

सचिन कुमार
SACHIN KUMAR
SENIOR INTELLIGENCE OFFICER
स. अ. नि., इन्दौर क्षेत्रीय इकाई
DRI, Indore Zonal Unit

Summons u/s 108 of the Customs Act, 1962 to M/s General Mills India Private Limited-reg.

Ashish Verghese <Ashish.Verghese@genmills.com >

Mon, 05 Jan 2026 7:33:57 PM +0530

To "driizu@gov.in" <driizu@gov.in>, "gcell-driizu@gov.in" <gcell-driizu@gov.in>, "dri-indorezu@gov.in" <dri-indorezu@gov.in>

Cc "Shivangi Sharma" <Shivangi.Sharma@genmills.com>

Dear Sir,

We refer to the attached summons dated December 29, 2025 issued to General Mills India Private Limited for appearing before your good offices tomorrow January 06, 2026. The attached summons was served on our customer care email consumerservices.india@genmills.com, which is not accessible by the supply chain and indirect tax teams. Also, the physical copy of the summons was received by us via post today i.e., January 05, 2026. Therefore, we humbly request you to share all communications henceforth on the email id Ashish.Verghese@genmills.com OR shivangi.sharma@genmills.com

I am Manager of exports logistics who is going to appear before your good office, but please be aware that I am currently in Nepal and will be back to India late evening on Thursday, January 08, 2026. Accordingly, we humbly request you to schedule the summons on Monday, January 12, 2026 or thereafter, at any time convenient to you.

In the meanwhile, we are also collating the information requisitioned in the summons.

We assure you of our complete cooperation.

Thanking you.

For General Mills India Private Limited



Ashish Verghese
Manager ? Demand Planning & Exports
General Mills India
ashish.verghese@genmills.com

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

From: GI Cell DRI Indore Zonal Unit (gcell-driizu@gov.in)

Sent: 30/12/2025, 12:43 pm

To: consumerservices.india@genmills.com

Subject: Summons u/s 108 of the Customs Act, 1962 to M/s General Mills India Private Limited-reg.

You don't often get email from gcell-driizu@gov.in. [Learn why this is important](#)

EXTERNAL EMAIL:

Madam/Sir,

Please find attached herewith Summons dated 29.12.2025 issued u/s 108 of the Customs Act, 1962 to tender statement and to provide the details and documents (ODC Copy of Bills of Entry, invoice, packaging list, test report, CoA etc.) in respect of ongoing investigation.

DD DRI IZU

CAUTION: This email originates from outside of General Mills. Please consider carefully whether you should click on any link, open any attachment, or provide any information. For information regarding suspicious emails and what to do if you receive one, please visit <http://go/cyber>

1 Attachment(s)

Summons General Mills.pdf

521 KB

Re: Summons u/s 108 of the Customs Act, 1962 to M/s General Mills India Private Limited-reg.



GI Cell DRI Indore Zonal Unit <gcell-driizu@gov.in >

Tue, 06 Jan 2026 3:11:57 PM +0530

To: "Ashish Verghese" <Ashish.Verghese@genmills.com>, "shivangisharma" <shivangi.sharma@genmills.com>

Madam/Sir,

Please refer to the trailing mail and find attached herewith Summons dated 05.01.2025 issued u/s 108 of the Customs Act, 1962 to tender statement and to provide the details and documents (OOC Copy of Bills of Entry, Invoice, packaging list, test report, CoA etc.) in respect of ongoing investigation.

DO DRI IZU

--- On Mon, 05 Jan 2026 19:33:44 +0530 Ashish Verghese <Ashish.Verghese@genmills.com> wrote ---

Dear Sir,

We refer to the attached summons dated December 29, 2025 issued to General Mills India Private Limited for appearing before your good offices tomorrow January 06, 2026. The attached summons was served on our customer care email consumerservices.india@genmills.com, which is not accessible by the supply chain and indirect tax teams. Also, the physical copy of the summons was received by us via post today i.e., January 05, 2026. Therefore, we humbly request you to share all communications henceforth on the email id Ashish.Verghese@genmills.com OR shivangi.sharma@genmills.com. I am Manager of exports logistics who is going to appear before your good office, but please be aware that I am currently in Nepal and will be back to India late evening on Thursday, January 08, 2026. Accordingly, we humbly request you to schedule the summons on Monday, January 12, 2026 or thereafter, at any time convenient to you.

In the meanwhile, we are also collating the information requisitioned in the summons.

We assure you of our complete cooperation.

Thanking you.

For General Mills India Private Limited



Ashish Verghese
Manager - Demand Planning & Exports
General Mills India
ashish.verghese@genmills.com

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

From: GI Cell DRI Indore Zonal Unit (gcell-driizu@gov.in)

Sent: 30/12/2025, 12:43 pm

To: consumerservices.india@genmills.com

Subject: Summons u/s 108 of the Customs Act, 1962 to M/s General Mills India Private Limited-reg.

You don't often get email from gcell-driizu@gov.in. [Learn why this is important](#)

EXTERNAL EMAIL:

Madam/Sir,

Please find attached herewith Summons dated 29.12.2025 issued u/s 108 of the Customs Act, 1962 to tender statement and to provide the details and documents (OOC Copy of Bills of Entry, Invoice, packaging list, test report, CoA etc.) in respect of ongoing investigation.

DO DRI IZU

CAUTION: This email originates from outside of General Mills. Please consider carefully whether you should click on any link, open any attachment, or provide any information. For information regarding suspicious emails and what to do if you receive one, please visit <http://go.cyber>

1 Attachment(s)

Summons General Mills.pdf
304.8 KB

SUMMONS

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

To,

**M/s. General Mills India Private Limited
(IEC-0396038301)****902 VENTURA HIRANANDANI , BUSINESS
PARK POWAI , MUMBAI ,
MAHARASHTRA, 400076**

WHEREAS, I, **SACHIN KUMAR** am making inquiry in connection with **Misclassification of Whey Protein** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. To tender statement**2. To provide details and documents (OOC copy of Bills of Entry, invoice, packaging list, test report, CoA etc.) related to the import of Batch no. 23063264, 23089512 & 23088823****3. .**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me **in person** / or **by an authorised agent** on **2026-01-12** at **11:30:AM** at the office of **DIRECTORATE OF REVENUE INTELLIGENCE (DRI), IZU, First Floor, BSNL Telephone Exchange Building, Transport Nagar, Indore-452014**

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

Given under my hand and seal of office to-day the **06** day of **January, 2026** at **Indore**Name : **SACHIN KUMAR**

Signature :

Designation:

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office

**सचिन कुमार
SACHIN KUMAR**

सुपरिन्टेंडेंट अफिसर

डी.आर.ई., इन्दौर क्षेत्रीय इकाई

DRI, Indore Zonal Unit



Statement of Shri Ashish Verghese, Manger, Demand Planning & Exportsof M/s. GENERAL MILLS INDIA PRIVATE LIMITED (IEC-0396038301), Situ'ted at 902 Ventura, Business Park, Hiranandani Gardens, Powai, Mumbai, Maharashtra 400076, Driving Licence No. TN1020100007084 having Permanent address at No. 88, Nataraja Road, Dhanalakshmi Colony, Vadapalani, Chennai-60026 & residential address at 1206, E Wing, Kanakiya, Silicon Valley, Powai, Mumbai under Section 108 of the Customs Act, 1962 before the Senior Intelligence Officer, DRI, Indore Zonal Unit, Indore at the office of Directorate of Revenue Intelligence (DRI), Indore Zonal Unit, first floor, BSNL telephone exchange building, Transport Nagar, Indore.

I, Ashish Verghese, Manger, Demand Planning & Exportsof M/s. General Mills India Private Limited (IEC- 0396038301), Situated at 902 Ventura, Business Park, Hiranandani Gardens, Powai, Mumbai, Maharashtra 400076appear before the Senior Intelligence Officer, DRI, Indore Zonal Unit, on behalf of the compæ.y i.e. M/s. General Mills India Private Limited, to tender my statement on 12.01.2026 in response of the Summon dated 06.01.2026 in connection with the ongoing enquiry being carried out in the alleged mis-classification of "Whey Protein" by the companyM/s. General Mills India Private Limited. I duly authorised to represent and act on behalf of M/s. General Mills India Private Limitedin all matters relating to submit information, admit/deny documents to customs authorities, appear and represent the Company before the DRI authorities,by the Head of Legal of M/s. General Mills India Private Limited. Copy of the authority letter dated 12.0.2026 is submitted before you. Before recording of my statement, I have been explained the provisions of Section 108 of the Customs Act, 1962. As per the provisions of the said section I have to tender true and correct statement before the recording officer. I have been explained that if the statement tendered by me is found to be false or misleading at any stage then I shall be liable for penal action under the provisions of Section 229 of BharatiyaNyaySanhita (BNS). I have also been explained that these proceedings are deemed to be judicial proceedings within the meaning of Section 229 and 267 of Bharatiya Nyay Sanhita. I have also understood that this voluntary statement can be used as evidence in any legal proceedings or before any court of law against any person/company/company. I may also remain silent on my statement. By fully understanding my responsibilities under the said section, I hereby tender my voluntary statement and since I am not in habit of writing for a long time, I have requested the DRI officer to type my statement in English language on the office computer as I am fully aware of the said language.

Ashish Verghese
12.01.26

Ashish Verghese
ASHISH VERGHSE
12/01/2026

Question 1: Kindly give a brief introduction of yourself and also produce the signed copies of identity and address proof.

Answer : My name is Ashish Verghese S/o Jacob Verghese (M.No. 9840687118), aged 33 years (D.O.B – 20.03.1992) and I am currently residing at 1206, E Wing, Kanakiya, Silicon Valley, Powai, Mumbai. I am working as Manager, Demand Planning & Exports of M/s. General Mills India Private Limited (IEC- 0396038301), situated at 902 Ventura, Business Park, Hiranandani Gardens, Powai, Mumbai, Maharashtra 400076. My educational qualification is PGDM In Supply Chain. I joined this company in the year 2018. In 2024, I became the Manager, Demand Planning & Exports of the firm, M/s. General Mills India Private Limited before that I was associated with the firm as Assistant manager, Domestic Logistics. I have submitted a copy of Driving Licence & Aadhar Card -350684011773 in support of my identity and address proof and have duly signed the document. My email id is- ashish.verghese@genmills.com

Question 2: What is your work profile in M/s. General Mills India Private Limited and what are your duties in the company?

Answer : As I stated above that I am the Manager, Demand Planning & Exports of M/s. General Mills India Private Limited and as a Manager, Demand Planning & Exports, I look after import, export logistics & demand planning related matter of the company. I would further like to state that I have basic knowledge about Customs and its related issues.

Question 3: What is the business profile of M/s. General Mills India Private Limited?

Answer : The company, M/s. General Mills India Private Limited is a Private Limited company with their headquarters established at Mumbai, Regional Offices at Bengaluru & New Delhi and manufacturing plant at Sinnar, Nashik. Ms. Shivangi Sharma & Shri Srinivasulu Naladala are the two Directors of the Company, M/s. General Mills India Private Limited. The company is in the business of manufacturing of Food Products viz. Flour (Atta), Cake Pre-mix etc. The company import 'Whey protein concentrate 80%' from their global approved vendors mainly from New Zealand & Netherlands & in Finished Goods company imports -Haagen Dazs Ice cream & Nature Valley Bars from Europe. We sell Foods products viz. Cake pre-mix, Flour (Atta) under the brand name Pillsbury to domestic vendors. The vendors used this cake pre-mix to make Cake. We exports flour to the USA under the brand name Sujata and to other countries under the brand name Pillsbury.

Question 4: Please describe in details how the "Whey Protein Concentrate 80%" is imported by your company M/s. General Mills India Private Limited from their overseas suppliers?

Answer : In this regard, I would like to state that we first identify the requirement of the product, "Whey Protein Concentrate 80%" based on our food products demand. Then we begin

Jacob Verghese
12.01.26

Ashish Verghese
ASHISH VERGHESE
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the negotiations with our overseas suppliers and once the price is finalized we initiate the procurement through purchase order.

Once the shipment is processed by the supplier they share draft documents like invoice, packing list, Country of Origin, Certificate of Analysis, Bill of Lading etc. with our import team on their email id.Damimkader.meeran@genmills.com/chetanpatel@genmills.comOnce we receive the documents, the same are approved by me & my teamand thereafter we share these documents with our Custom House Agent-M/s. Tulsi Impex, Mumbaiwho looks after the clearance of our import of 'Whey Protein Concentrates 80%' at Nhava Sheva Port.

Further, the Custom House Agent prepares a checklist according to the shared documents provided by our company to them and after preparation of the checklist the same is sent back to me and my team. After going through all the details of the checklist, I give the final approval andafter my approval, the Bill of Entry is filed by our CHA.

We operate through Customs Bonded Warehouse therefore most of our Bill of Entry are Warehoused Bills of Entry. Thereafter we through our CHA apply for FSSAI sampling and after sampling when we get NOC (through our CHA) from FSSAI Our CHA file X-bond bill of Entry for home consumption and after Customs clearance we ship the cleared goods to our manufacturing plant situated at Sinnar, Nashik.

Question 5: Please elaborate the various items/goods/commodities being imported by M/s. General Mills India Private Limited.Kindly also clarify whether M/s. General Mills India Private Limitedis importing Whey Protein Concentrate 80% in any flavored form.

Answer:The Company, M/s. General Mills India Private Limitedis generally engaged in the import of Whey products like protein concentrate 80% having more than 80% protein on dry basis from New Zealand & Netherlands and in Finished Goods company imports -Haagen Dazsicecream& Nature Valley Bars from Europe.We import Whey Protein Concentrate 80% without any flavor.

Question 6:Kindly state the process of sampling and NOC from Food Safety and Standards Authority of India (FSSAI).

Answer :I would like to state that whenever any Bill of Entry requires NOC at FSSAI level, we first submit documents in respect of that Bill of entry to FSSAI, then FSSAI officer draw samples and sent the same samples to the laboratory for testing. After some working days, test report as well as NOC is shown at the FSSAI portal. Our CHA has log in ID and Password at FSSAI portal and he downloads the said report from the FSSAI portal and sent the NOC/Test reportto me & my team along with other clearing documents.I would like to mention here that my office did not have any log in ID and Password at FSSAI portal.

Johny J
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ASHISH VERGHESE
18/01/2026

Question 7 : Please submit import documents of Whey Protein concentrate 80% imported by M/s. General Mills India Private Limited such as copy of BE, Bill of lading, commercial invoice, packing list, COA, copy of test report of whey protein issued by the FSSAI etc., in respect of import of Batch No. 23063264, 23089512 & 23088823.

Answer : I am submitting import documents of Whey Protein concentrate 80% imported by M/s. General Mills India Private Limited in respect of import of Batch No. 23063264, 23089512 & 23088823 and putting my dated signature on the same. I am submitting import documents such as copy of BE, commercial invoice, Packaging List, COA of foreign supplier, copy of NOC of whey protein issued by the FSSAI and External lab report of co-manufacturer before final product processing in respect of Batch No. 23063264, 23089512 & 23088823, vide letter dated 12.01.2026. The total number of pages of the documents submitted vide letter dated 12.01.2026 are from 01 to 38.

Question 8: Please explain how the CTH of the imported item viz. Whey Protein Concentrate 80%, is decided by your company and under which CTHM/s. General Mills India Private Limited used to import the same?

Answer : In this regard I would like to state that M/s. General Mills India Private Limited is importing the item viz. Whey Protein Concentrate 80% under the CTH 35022000 only because the Whey Protein Concentrate imported by our company contains more than 80 % Milk Protein on dry matter basis. I would also like to state that classification is done based on the description of product being imported along with the information/documents provided by the overseas suppliers. I am the person for deciding CTH of any product imported by M/s. General Mills India Private Limited based on the information provided by the supplier and global team.

Question 9: If Milk Protein (g/100gm) is less than 80%, the classification changes from chapter 35 to 04, are you aware with that.

Answer: Yes, I am aware that Milk Protein (g/100gm) less than 80% is classifiable under chapter 04.

Question 10 : Kindly peruse the test reports of FSSAI having reference (i) test certificate no. 2032111189 and sample identification no. 401032021GWFUAFP of Batch No. 23063264, (ii) test certificate no. 01/TH/IM/4/21/0299 and sample identification no. 401042021YXGSSB9-3 of Batch No. 23089512 and (iii) test certificate no. 01/TH/IM/4/21/0298 and sample identification no. 401042021YXGSSB9-5 of Batch No. 23088823 relating to Bill of Entry No. 2918119 dated 26-02-21 (401032021GWFUAFP), Bill of Entry No. 3328953 dated 27.03.2021 (01/TH/IM/4/21/0298) & Bill of Entry No. 3453858 dated 06-04-21 (01/TH/IM/4/21/0299 & 01/TH/IM/4/21/0298) respectively and composition of Protein in "Whey Protein concentrate 80%" of Batch No. 23063264, 23089512 & 23088823.

Sanjay Kumar
12.01.26

Ashish Verma
ASHISH VERMA

12/01/2026

Answer : I have perused the above said reports and I am putting my dated signature on test certificate no. 2032111189, test certificate no. 01/TH/IM/4/21/0299 & test certificate no. 01/TH/IM/4/21/0298 pertaining to Bill of Entry No.2918119 dated 26-02-21 (401032021GWFUAFP), Bill of Entry No. 3328953 dated 27.03.2021 (01/TH/IM/4/21/0298) & Bill of Entry No.3453858 dated 06-04-21 (01/TH/IM/4/21/0299 & 01/TH/IM/4/21/0298) in token of having read the same. I have gone through the protein content of "Whey Protein Concentrate 80%" mentioned in the test certificate no. 2032111189, test certificate no. 01/TH/IM/4/21/0299 & test certificate no. 01/TH/IM/4/21/0298. However, in Bill of Entry No.3328953 dated 27.03.2021 only batch No. 23088823 is mentioned but test report does not match the batch No.

Question 11 : Do you agree with the protein content reported by the FSSAI labs in respect of imported "Whey Protein concentrate 80%" of Batch No. 23063264, 23089512 & 23088823?

Answer : Yes, I do agree with the protein content of test report provided by FSSAI in respect of imported "Whey Protein concentrate 80%" of Batch No. 23063264, 23089512 & 23088823.

Question 12 : As stated by you in answer to previous question that the "Whey Protein concentrate 80%" imported by your company, M/s. General Mills India Private Limited contains more than 80% milk protein on dry matter basis and therefore the same is classified under CTI 35022000. On going through the test certificate no. 2032111189, test certificate no. 01/TH/IM/4/21/0299 & test certificate no. 01/TH/IM/4/21/0298 it is observed that the content of the protein in "Whey Protein concentrate 80%" imported by M/s. General Mills India Private Limited against the Bill of Entry No. 2918119 dated 26-02-21, Bill of Entry No. 3328953 dated 27.03.2021 & Bill of Entry No. 3453858 dated 06-04-21 is less than 80% according to the FSSAI test reports and your company, M/s. General Mills India Private Limited have classified the same under CTI 35022000, Please explain.

Answer : I would like to state that the company has been importing whey protein concentrate 80% having protein content more than 80% on dry matter basis and accordingly classifying the same under CTH 3502. Of all the test reports, in only 03 test reports of Batch No. 23063264, 23089512 & 23088823 FSSAI lab reported protein content is less than 80%. This is due to the following reasons:

- (i) The testing method used by our overseas Supplier may differ from the testing method used by the FSSAI. I would like to draw your attention toward the Certificate of Analysis(COA) shared by the supplier for Batch No. 23063264, 23089512 & 23088823 wherein protein content of more than 80% is mentioned. I want to highlight the facts that the nature of any test performed in any lab may slightly vary due to various factors.

Jashin Jansen
12/01/2026

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ASHISH VERGEMSE
12/01/2026

- (ii) The method of calculation of protein in Certificate of Analysis(COA) is on "Dry Matter basis" whereas calculation of content of protein in FSSAI test report appears to be on "as is basis". Please note that under Bill of Entry no. 3453858 dated 06.04.2021, 06 batches of Whey Protein concentrates 80% were imported in 02 containers from the same supplier and at the same price. The test results for the content of protein is more than 80% in all the batches except two batches (23089512 & 23088823) for the said Bill of Entry as per the FSSAI test reports. The company is a law abiding firm and clearly the intent was not to procure whey of any lower grade at the same price from the same supplier.

Question- 13 : You have stated in answer to previous question that the method of calculation of protein in Certificate of Analysis(COA) is on "Dry Matter basis" whereas calculation of content of protein in FSSAI test report appears to be on "as is basis". If you calculate the protein content of FSSAI test report on a dry matter basis, the protein content of Whey Protein Concentrate 80% is still less than 80%. Please explain.

Answer : I would like to exercise my right to remain silent on this.

Question- 14: It appears that that you are not agreeing with the protein content as reported by the FSSAI labs? Is it correct? Plz elaborate.

Answer - We have global vendors and we place reliance on their COA and accordingly used the imported items in our production. None of the vendor certificate of analysis (CoA) have protein content of less than or equal 80%. However, we agree with the NOC provided by the FSSAI. Therefore, the FSSAI reports were not contested by us earlier.

Question 15- It appears that you are contesting the test reports submitted by the FSSAI, a statutory body. Do you think that reports of foreign supplier have more legal validity than reports submitted by the FSSAI Accredited labs?

Answer :- No, I think FSSAI Accredited labs reports has more legal validity than reports of our foreign supplier. However, the variance in question is less than 04%.

Question 16: There is change in classification of the imported goods on basis of percentage of Whey Protein Concentrate. If the Milk Protein is above 80% it is classifiable under chapter 35 and if the Milk Protein is up to 80%, it is classifiable under chapter 04 and there is duty difference between both the chapters. Are you aware with above fact and the difference in rate of basic customs duty?

Answer : In this regard I would like to state I am aware of the above fact of difference in customs duty relating to Chapter 35 and Chapter 04.

Jahin Juman
12/01/2021

Question 17 :Are you aware of the relevant sections of Customs Act, 1962 for non-payment/short-payment of duty and its recovery?

Answer :Yes, I am aware of the relevant sections of Customs Act, 1962 for non-payment/short payment of duty and its recovery. We are a law abiding firm and we are ready to pay duty if any difference arises alongwith applicable rate of interest and penalty as per the relevant section of Customs Act, 1962.

Question 18 :Do you want to say something more than the above?

Answer : No, I have nothing more to add in this connection.

THE ABOVE STATEMENT HAS BEEN TENDERED BY ME
IN MY FULL AWARENESS AND WITHOUT ANY GREED, THREAT,
FORCE AND COERCION

I HAVE READ THE ABOVE STATEMENT AND UPON
FINDING THE SAME AS PER MY SAY, I AM PUTTING MY
DATED SIGNATURE ON EACH PAGE OF THE ABOVE
STATEMENT RUNNING INTO 7 PAGES

Before me

Sachin Kumar
12.01.26

सचिन कुमार
SACHIN KUMAR
वरिष्ठ जासूसी अधिकारी
SENIOR INTELLIGENCE OFFICER
रा. जा. नि., इन्दौर डायलैब यूनिट
DRI, Indore Zonal Unit

Aj
ASHISH VERGHESE
12/01/2026

Test Certificate No:	20311189	Date:	24.03.2021
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REPORT OF LABORATORY ANALYSIS

1	Sample Identification:	401032021GWP/UAFF	
2	Ref No:	7273/20-21	
3	Sample received from:	MUMBAI JNPT	
4	Sample Particulars:	MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% [25 KGS/BAG]	
5	Volume / Weight:	500g	
6	Sample received Date & Time:	Time: 11:00 pm	on Date 18.02.2021
7	Lot / Batch no:	23063264	
8	Date of Manufacture:	03.08.2020	
9	Fee Received:	<input type="checkbox"/> Yes	
10	Lab Code No:	LAB000214	
A	Physical Examination		
11	Type of Packaging:	PACK IN PLASTIC BAG	
12	Condition of Package:	Sample received in sealed Condition	
13	Physical Appearance of sample:	MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% [25 KGS/BAG] PACK IN PLASTIC BAG	
14	Labelling - Details sufficient:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
15	If condition of packaging or sample or details provided in the label is not acceptable, provide reason		

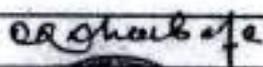
B. Laboratory Analysis	
Analysis date of starting:	19.03.2021
Analysis date of completion:	24.03.2021

Test Results

Sl No	Quality Parameters	Test Method	Test Results	Specified limit as per FSSR / as per COA if not mentioned in FSSR
1	Moisture, maximum % (m/m)	FSSAI manual (2017) milk and milk products	3.18%	Max 6.0 %
2	Milk fat, minimum %, (Dry basis)	CommGrade/L3-MCT-FOO-037	0.88%	Max 1.0 %
3	Milk Protein	CommGrade/L3-MCT-FOO-036	73.97%	Min 35.0 %
4	Coliform	IS 5401 (I) : 2012	<10	10/g

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ASHISH VERMA/CSSE
12/01/2026

D-164, Anand House TTC Industrial area, navi Mumbai

Test Certificate No:		2032111189	Date : 24-03-2021	
5	Yeast & Mould	IS 5403 : 1999	<10	50 /g
6	S.aureus	ISO 6888-1 : 1999	<10	10/g
7	Salmonella	ISO 6579-1 : 2017	Not Detected	Absent/25g
8	Listeria monocytogens	ISO 11290-1 : 2017	Absent	Absent/g
9	Bacillus Cereus	IS 5887(VI):2012	<10	5*10^2/g
10	Sulphide Reducing Clostridia	ISO 15213:2003	<10	50/g
11	TPC	IS 5402 : 2012	7 cfu	3X10^4/g
12	Lead	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	0.1 PPM
13	Copper	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.6 PPM)	30 PPM
14	Tin	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	250 PPM
15	Arsenic	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	1.1 PPM
16	Mercury	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	1.0 PPM
17	Cadmium	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	1.5PPM
18	Malamine	CommGrade/L3-MCT-RD-013	BLQ(LOQ 0.1PPM)	2.5 PPM
19	Methyl Mercury	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	0.25PPM
C. Conclusion				
<input checked="" type="checkbox"/> The sample conforms to the specifications laid down for all the parameters in the FSSAI Act 2006 and the rules and regulations 2011 made thereunder. BLQ-Below limit of Quantification, LOQ-Limit of Quantification				
Place : Mumbai		Signature : 		
Date : 24-03-2021		Name & seal & designation Mr. Pramod Kharsambale Food Analyst		



Ashba Verghese
12/01/2026



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FORM 2

[See regulation 10(5)]

REPORTS OF LABORATORY ANALYSIS

Test Certificate No: 01/TH/IM/4/21/0299

Date: 27.04.2021

ULR Number: TC828421000021693F

Report of Laboratory Analysis

1. Sample Identification : 401042021YXGSSB9-2
2. Ref No : —
3. Sample received from : Authorized officer - JNPT, FSSAI, Mumbai
4. Sample Particulars : Multi Ply Bags Whey Protein Concentrate 80%
5. Volume/Weight : Approx. 280 g
6. Sample received Date and Time : Time : 09:00 AM Date: 22.04.2021
7. Lot/ Batch no : 23089512
8. Date of Manufacture : 23/12/2020
9. Fee Received : No
10. Lab Code No : TH/IM/4/21/0299

A. Physical Examination

11. Type of Packaging : Loosed sealed Plastic Bottle
12. Condition of Package : Ok
13. Physical Appearance of sample : Fit For Analysis
14. Labelling – Details sufficient : No
15. If condition of packaging or sample or details provided in the label is not acceptable, provide reason: Received in plastic bottle without original label.



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ASHISH VERGHESE
14/01/2026



B. Laboratory Analysis

Analysis date of starting: 22.04.2021

Analysis Date of completion: 26.04.2021

Test results

Sr. No.	Quality Parameters	Prescribed standards as per <u>2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.</u>	Test Results	Test Method
1	2,4-Dichlorophenoxy Acetic Acid	Max 0.05 mg/kg	<0.01 mg/kg	EL/SOP/521
2	Acephate (expressed as mixture of Methamidophos and acephate)	Max 0.02 mg/kg	<0.01 mg/kg	
3	Acetamiprid	Max 0.02 mg/kg	<0.01 mg/kg	
4	Bifenthrin	Max 0.2 mg/kg	<0.01 mg/kg	
5	Bitertanol	Max 0.05 mg/kg	<0.01 mg/kg	
6	Carbaryl	Max 0.05 mg/kg	<0.01 mg/kg	
7	Carbendazim	Max 0.1 mg/kg	<0.01 mg/kg	
8	Cypermethrin (sum of isomers)	Max 0.05 mg/kg	<0.01 mg/kg	
9	Deltamethrin (Decamethrin)	Max 0.05 mg/kg	<0.01 mg/kg	
10	Dichlorvos (DDVP)	Max 0.01 mg/kg	<0.01 mg/kg	
11	Difenoconazole	Max 0.02 mg/kg	<0.01 mg/kg	
12	Dimethoate	Max 0.05 mg/kg	<0.01 mg/kg	
13	Edifenphos	Max 0.01 mg/kg	<0.01 mg/kg	
14	Ethion	Max 0.5 mg/kg	<0.01 mg/kg	
15	Ethofenprox (Etofenprox)	Max 0.02 mg/kg	<0.01 mg/kg	
16	Fenvalerate	Max 0.01 mg/kg	<0.01 mg/kg	
17	Imidacloprid	Max 0.1 mg/kg	<0.01 mg/kg	
18	Indoxacarb	Max 0.1 mg/kg	<0.01 mg/kg	
19	Methomyl	Max 0.02 mg/kg	<0.01 mg/kg	
20	Metolachlor	Max 0.01 mg/kg	<0.01 mg/kg	
21	Monocrotophos	Max 0.02 mg/kg	<0.01 mg/kg	
22	Oxydemeton-Methyl	Max 0.01 mg/kg	<0.01 mg/kg	
23	Paraquat dichloride (Determined as Paraquat cations)	Max 0.01 mg/kg	<0.01 mg/kg	
24	Penconazole	Max 0.01 mg/kg	<0.01 mg/kg	
25	Phenthoate	Max 0.01 mg/kg	<0.01 mg/kg	
26	Pirimiphos-methyl	Max 0.05 mg/kg	<0.01 mg/kg	

This report cannot be reproduced in parts. The results relate to sample tested.

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ASHISH VERMAHSE

12/01/2022





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Sr. No.	Quality Parameters	Prescribed standards as per 2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.	Test Results	Test Method
27	Propiconazole	Max 0.01 mg/kg	<0.01 mg/kg	EL/SOP/521
28	Benomyl(Sum of benomyl and carbendazim expressed as carbendazim)	Max 0.1 mg/kg	<0.01 mg/kg	
29	Thiadoprid	Max 0.05 mg/kg	<0.01 mg/kg	
30	Thiamethoxam	Max 0.05 mg/kg	<0.01 mg/kg	
31	Thiophanate-Methyl	Max 0.05 mg/kg	<0.01 mg/kg	
32	Triadimefon	Max 0.01 mg/kg	<0.01 mg/kg	
33	Trichlorfon	Max 0.05 mg/kg	<0.01 mg/kg	
34	Chlorothalonil	Max 0.07 mg/kg	<0.01 mg/kg	
35	Chlorpyrifos	Max 0.02 mg/kg	<0.01 mg/kg	
36	Copper	Max 30 mg/kg	<0.1 mg/kg	
37	Lead	Max 2.5 mg/kg	<0.1 mg/kg	
38	Arsenic	Max 1.1 mg/kg	<0.1 mg/kg	
39	Tin	Max 250 mg/kg	<0.1 mg/kg	
40	Cadmium	Max 1.5 mg/kg	<0.1 mg/kg	
41	Mercury	Max 1 mg/kg	<0.1 mg/kg	

C. Conclusion

The Sample conforms to the specifications laid down for all the above parameters in the Act and the rules and regulations made there under.

This report is issued and to be read in conjunction with report No. 02/TH/IM/4/21/0299.

—End of Test Report—

Place: Thane

Date: 27.04.2021

Signature

Shraddha Dwivedi.
Food Analyst
(Authorized Signatory)

Soumya Nair
Assistant Manager
(Authorized Signatory)



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ASHISH VERMAHISE
12/01/2024



[See regulation 10(5)]

REPORTS OF LABORATORY ANALYSIS

Test Certificate No: 02/TH/IM/4/21/0299

Date: 26.04.2021

Report of Laboratory Analysis

1. Sample Identification : 401042021YXGSSB9-3
2. Ref No : —
3. Sample received from : Authorized officer - JNPT, FSSAI, Mumbai
4. Sample Particulars : Multi Ply Bags Whey Protein Concentrate 80%
5. Volume/Weight : Approx. 270 g
6. Sample received Date and Time : Time : 09:00 AM Date: 22.04.2021
7. Lot/ Batch no : 23089512
8. Date of Manufacture : 23/12/2020
9. Fee Received : No
10. Lab Code No : TH/IM/4/21/0299

A. Physical Examination

11. Type of Packaging : Loose sealed Plastic Bottle
12. Condition of Package : Ok
13. Physical Appearance of sample : Fit For Analysis
14. Labeling – Details sufficient : Yes
15. If condition of packaging or sample or details provided in the label is not acceptable, provide reason: Received in plastic bottle without original label.

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ASHISH VERGASB

12/01/2024



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B. Laboratory Analysis

Analysis date of starting :22.04.2021 Analysis Date of completion :26.04.2021

Test results

Sr. No.	Quality Parameters	Prescribed standards as per 2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.	Test Results	Test Method
1	Moisture	Max 6.0 %	4.11%	FSSAI manual 2016
2	Milk Protein	Min 35.0%	74.96%	EL/SOP/549
3	Milk Fat	Max 10%	5.71%	EL/SOP/502
4	Scorched Particles	Max Disc 8 (15 mg)	<Disc A (7.5mg)	IS 13500 : 1992
5	Azoxystrobin	Max 0.01 mg/kg	<0.01 mg/kg	EL/SOP/521
6	Buprofezin	Max 0.01 mg/kg	<0.01 mg/kg	
7	Carbofuran (sum of carbofuran and 3-hydroxy carbofuran expressed as carbofuran)	Max 0.05 mg/kg	<0.002 mg/kg	
8	Chlorantranilprole	Max 0.05 mg/kg	<0.01 mg/kg	
9	Chlothianidin (Chlothianidin and its metabolites Thiazolymethylguanidine (TMG), Thiazolymethylurea (TZMU), MethylNitroguanidine (MING) TMG)	Max 0.02 mg/kg	<0.01 mg/kg	
10	Dinotefuran	Max 0.1 mg/kg	<0.01 mg/kg	
11	Fenpropathrin	Max 0.1 mg/kg	<0.01 mg/kg	
12	Fipronil	Max 0.02 mg/kg	<0.01 mg/kg	
13	Flubendiamide	Max 0.1 mg/kg	<0.01 mg/kg	
14	Flusilazole	Max 0.05 mg/kg	<0.01 mg/kg	
15	Glufosinate Ammonium	Max 0.02 mg/kg	<0.01 mg/kg	
16	Kresoxim Methyl	Max 0.01 mg/kg	<0.01 mg/kg	
17	Mancozeb	Max 0.05 mg/kg	<0.01 mg/kg	
18	Methyl Chlorophenoxy Acetic Acid (MCPA)	Max 0.04 mg/kg	<0.01 mg/kg	
19	Metiram as CS2	Max 0.05 mg/kg	<0.01 mg/kg	
20	Phorate (sum of Phorate, its oxygen analogue and their sulphoxides and sulphones, expressed as phorate)	Max 0.05 mg/kg	<0.01 mg/kg	
21	Pyradostrobin	Max 0.03 mg/kg	<0.01 mg/kg	
22	Tebuconazole	Max 0.01 mg/kg	<0.01 mg/kg	
23	Triacentalol	Max 0.01 mg/kg	<0.01 mg/kg	
24	Emamectin Benzoate	Max 0.01 mg/kg	<0.01 mg/kg	
25	Methyl Mercury	Max 0.25 mg/kg	<0.1 mg/kg	ICP-OES
26	Melamine	Max 2.5 mg/kg	<2.0 mg/kg	EL/SOP/518

This report cannot be reproduced in parts. The results relate to sample tested.

Page 2 of 3

Mf
MBHSH VERGHOSE
12/01/2022



envirocare labs[®] pvt. ltd.
Analysis and Beyond...

Enviro House,
A7-A8, MIDC, Wagle Industrial Estate,
Main Road, Thane - 400604, India
Telefax : +91 22 2583 8288 - 89
CIN: U99999MH1988PTC045038

www.envirocare.co.in
info@envirocare.co.in

C. Conclusion

The Sample conforms to the specifications laid down for all the above parameters in the Act and the rules and regulations made there under.

This report is issued and to be read in conjunction with report No. 01/TH/IM/4/21/0299.

--End of Test Report--

Place: Thane

Date: 27.04.2021

Signature

Shraddha Dwivedi.
Food Analyst
(Authorized Signatory)

Soumya Nair
Assistant Manager
(Authorized Signatory)

AJ
ASHISH VERGHESE
12/01/2026



FORM 2

[See regulation 10(5)]

REPORTS OF LABORATORY ANALYSIS

Test Certificate No: 01/TH/IM/4/21/0298

Date: 27.04.2021

ULR Number: TC828421000021691F

Report of Laboratory Analysis

1. Sample identification : 401042021YXGSS89-5
2. Ref No : ---
3. Sample received from : Authorized officer - JNPT, FSSAI, Mumbai
4. Sample Particulars : Multi Ply Bags Whey Protein Concentrate 80%
5. Volume/Weight : Approx. 220 g
6. Sample received Date and Time : Time : 09:00 AM Date: 22.04.2021
7. Lot/ Batch no : 23088823
8. Date of Manufacture : 19/12/2020
9. Fee Received : No
10. Lab Code No : TH/IM/4/21/0298

A. Physical Examination

11. Type of Packaging : Loosed sealed Plastic Bottle
12. Condition of Package : Ok
13. Physical Appearance of sample : Fit For Analysis
14. Labelling - Details sufficient : No
15. If condition of packaging or sample or details provided in the label is not acceptable, provide reason: Received in plastic bottle without original label.

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12/01/2024





B. Laboratory Analysis

Analysis date of starting: 22.04.2021

Analysis Date of completion: 26.04.2021

Test results

Sr. No.	Quality Parameters	Prescribed standards as per <u>2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.</u>	Test Results	Test Method
1	2,4-Dichlorophenoxy Acetic Acid	Max 0.05 mg/kg	<0.01 mg/kg	EL/SOP/521
2	Acephate (expressed as mixture of Methamidophos and acephate)	Max 0.02 mg/kg	<0.01 mg/kg	
3	Acetamiprid	Max 0.02 mg/kg	<0.01 mg/kg	
4	Bifenthrin	Max 0.2 mg/kg	<0.01 mg/kg	
5	Blitertanol	Max 0.05 mg/kg	<0.01 mg/kg	
6	Carbaryl	Max 0.05 mg/kg	<0.01 mg/kg	
7	Carbendazim	Max 0.1 mg/kg	<0.01 mg/kg	
8	Cypermethrin (sum of isomers)	Max 0.05 mg/kg	<0.01 mg/kg	
9	Deltamethrin (Decamethrin)	Max 0.05 mg/kg	<0.01 mg/kg	
10	Dichlorvos (DDVP)	Max 0.01 mg/kg	<0.01 mg/kg	
11	Difenoconazole	Max 0.02 mg/kg	<0.01 mg/kg	
12	Dimethoate	Max 0.05 mg/kg	<0.01 mg/kg	
13	Edifenphos	Max 0.01 mg/kg	<0.01 mg/kg	
14	Ethion	Max 0.5 mg/kg	<0.01 mg/kg	
15	Ethofenprox (Etofenprox)	Max 0.02 mg/kg	<0.01 mg/kg	
16	Fenvalerate	Max 0.01 mg/kg	<0.01 mg/kg	
17	Imidacloprid	Max 0.1 mg/kg	<0.01 mg/kg	
18	Indoxacarb	Max 0.1 mg/kg	<0.01 mg/kg	
19	Methomyl	Max 0.02 mg/kg	<0.01 mg/kg	
20	Metolachlor	Max 0.01 mg/kg	<0.01 mg/kg	
21	Monocrotophos	Max 0.02 mg/kg	<0.01 mg/kg	
22	Oxydemeton-Methyl	Max 0.01 mg/kg	<0.01 mg/kg	
23	Paraquat dichloride (Determined as Paraquat cations)	Max 0.01 mg/kg	<0.01 mg/kg	
24	Penconazole	Max 0.01 mg/kg	<0.01 mg/kg	
25	Phenthoate	Max 0.01 mg/kg	<0.01 mg/kg	
26	Pirimiphos-methyl	Max 0.05 mg/kg	<0.01 mg/kg	

This report cannot be reproduced in parts. The results relate to sample tested.

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AJ

ASHISH VERGHESE

12/01/2024



TC-0294



259

Sr. No.	Quality Parameters	Prescribed standards as per 2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.	Test Results	Test Method
27	Propiconazole	Max 0.01 mg/kg	<0.01 mg/kg	EL/SOP/521
28	Benomyl(Sum of benomyl and carbendazim expressed as carbendazim)	Max 0.1 mg/kg	<0.01 mg/kg	
29	Thiadoprid	Max 0.05 mg/kg	<0.01 mg/kg	
30	Thiamethoxam	Max 0.05 mg/kg	<0.01 mg/kg	
31	Thiophanate-Methyl	Max 0.05 mg/kg	<0.01 mg/kg	
32	Triadimefon	Max 0.01 mg/kg	<0.01 mg/kg	
33	Trichlorfon	Max 0.05 mg/kg	<0.01 mg/kg	
34	Chlorothalonil	Max 0.07 mg/kg	<0.01 mg/kg	
35	Chlorpyrifos	Max 0.02 mg/kg	<0.01 mg/kg	
36	Copper	Max 30 mg/kg	<0.1 mg/kg	
37	Lead	Max 2.5 mg/kg	<0.1 mg/kg	
38	Arsenic	Max 1.1 mg/kg	<0.1 mg/kg	
39	Tin	Max 250 mg/kg	<0.1 mg/kg	
40	Cadmium	Max 1.5 mg/kg	<0.1 mg/kg	
41	Mercury	Max 1 mg/kg	<0.1 mg/kg	

C. Conclusion

The Sample conforms to the specifications laid down for all the above parameters in the Act and the rules and regulations made there under.

This report is issued and to be read in conjunction with report No. 02/TH/IM/4/21/0298.

–End of Test Report–

Place: Thane

Date: 27.04.2021

Signature

Shraddha Dwivedi.
Food Analyst
(Authorized Signatory)

Soumya Nair
Assistant Manager
(Authorized Signatory)

AG
ABHISH VERGHESE
12/01/2024





[See regulation 10(5)]

REPORTS OF LABORATORY ANALYSIS

Test Certificate No: 02/ TH/IM/4/21/0298

Date: 27.04.2021

Report of Laboratory Analysis

1. Sample Identification : 401042021YXG55B9-5
2. Ref No : —
3. Sample received from : Authorized officer - JNPT, FSSAI, Mumbai
4. Sample Particulars : Multi Ply Bags Whey Protein Concentrate 80%
5. Volume/Weight : Approx. 270 g
6. Sample received Date and Time : Time : 09:00 AM Date: 22.04.2021
7. Lot/ Batch no : 23088823
8. Date of Manufacture : 19/12/2020
9. Fee Received : No
10. Lab Code No : TH/IM/4/21/0298

A. Physical Examination

11. Type of Packaging : Loose sealed Plastic Bottle
12. Condition of Package : Ok
13. Physical Appearance of sample : Fit For Analysis
14. Labeling – Details sufficient : Yes
15. If condition of packaging or sample or details provided in the label is not acceptable, provide reason: Received in plastic bottle without original label.

AF
ASTISH VERGHESE

12/01/2021



B. Laboratory Analysis

Analysis date of starting :22.04.2021 Analysis Date of completion :26.04.2021

Test results

Sr. No.	Quality Parameters	Prescribed standards as per 2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.	Test Results	Test Method
1	Moisture	Max 6.0 %	4.18%	FSSAI manual 2016
2	Milk Protein	Min 35.0%	75.76%	EL/SOP/549
3	Milk Fat	Max 10%	5.68%	EL/SOP/502
4	Scorched Particles	Max Disc B (15 mg)	<Disc A (7.5mg)	IS 13500 : 1992
5	Azoxystrobin	Max 0.01 mg/kg	<0.01 mg/kg	EL/SOP/521
6	Buprofezin	Max 0.01 mg/kg	<0.01 mg/kg	
7	Carbofuran (sum of carbofuran and 3-hydroxy carbofuran expressed as carbofuran)	Max 0.05 mg/kg	<0.002 mg/kg	
8	Chlorantraniliprole	Max 0.05 mg/kg	<0.01 mg/kg	
9	Chlothianidin (Chlothianidin and its metabolites Thiazolymethylguanidine (TMG), Thiazolymethylurea (TZMU), Methylnitroguanidine (MNG) TMG)	Max 0.02 mg/kg	<0.01 mg/kg	
10	Dinotefuran	Max 0.1 mg/kg	<0.01 mg/kg	
11	Fenpropathrin	Max 0.1 mg/kg	<0.01 mg/kg	
12	Fipronil	Max 0.02 mg/kg	<0.01 mg/kg	
13	Flubendiamide	Max 0.1 mg/kg	<0.01 mg/kg	
14	Flusilazole	Max 0.05 mg/kg	<0.01 mg/kg	
15	Glufosinate Ammonium	Max 0.02 mg/kg	<0.01 mg/kg	
16	Kresoxim Methyl	Max 0.01 mg/kg	<0.01 mg/kg	
17	Mancozeb	Max 0.05 mg/kg	<0.01 mg/kg	
18	Methyl Chlorophenoxy Acetic Acid (MCPA)	Max 0.04 mg/kg	<0.01 mg/kg	
19	Metiram as CS2	Max 0.05 mg/kg	<0.01 mg/kg	
20	Phorate (sum of Phorate, its oxygen analogue and their sulphoxides and sulphones, expressed as phorate)	Max 0.05 mg/kg	<0.01 mg/kg	
21	Pyradostrobin	Max 0.03 mg/kg	<0.01 mg/kg	
22	Tebuconazole	Max 0.01 mg/kg	<0.01 mg/kg	
23	Triacantanol	Max 0.01 mg/kg	<0.01 mg/kg	
24	Emamectin Benzoate	Max 0.01 mg/kg	<0.01 mg/kg	
25	Methyl Mercury	Max 0.25 mg/kg	<0.1 mg/kg	ICP-OES
26	Melamine	Max 2.5 mg/kg	<2.0 mg/kg	EL/SOP/518

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ASHISH VERGHESE
12/01/2020



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Analysis and Beyond...

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Telefax: +91 22 2583 8286 - 89
CIN: U09999MH1988PTCO45938

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info@envirocare.co.in

C. Conclusion

The Sample conforms to the specifications laid down for all the above parameters in the Act and the rules and regulations made there under.

This report is issued and to be read in conjunction with report No. 01/TH/IM/4/21/0298.

—End of Test Report—

Place: Thane

Date: 27.04.2021

Signature

Shraddha Dwivedi.
Food Analyst
(Authorized Signatory)

Soumya Nair
Assistant Manager
(Authorized Signatory)

AK
ASHISH VERGHESE

12/01/2022

Date: January 12, 2026

To
The Deputy Director
Directorate of Revenue Intelligence (DRI), IZU,
First Floor, BSNL Telephone Exchange Building,
Transport Nagar, Indore - 452014

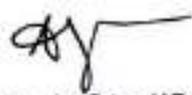
Respected Sir,

Subject: Submissions in response to information sought vide summons dated January 06, 2026

Reference: Summons dated January 06, 2026 bearing CBIC-DIN-202601 DDJ30000111FD1

We, General Mills India Private Limited ("the Company" or "us" or "we"), refer to the summons dated January 06, 2026. The summon has sought documents/ information in relation to imports made vide batch nos. 23063264, 23089512 and 23088823. The details pertaining to the said batch are tabulated below.

Sr. No.	Batch No.	Supplier Name	Invoice	Invoice date	Bill of entry no.	Bill of entry date
1	23063264	Fonterra Ingredients Limited	2238104823	26-01-21	2918119	26-02-21
2	23089512	Fonterra Ingredients Limited	2238264590	23-02-21	3453858	06-04-21
3	23088823	Fonterra Ingredients Limited	2238256158	18-02-21	3328953	27-03-21


ASHISH VERGHES
12/01/2026

In relation to the above batches, please see enclosed herewith the following documents, marked as Exhibits 1, 2 & 3 for Batch Nos. 1, 2 & 3 respectively.

- Bill of entry
- Packaging list
- Invoice issued by the supplier
- Certificate of analysis
- No objection certificate issued by FSSAI for clearance of goods
- Certificate of origin

We request you to take the above on record. We reserve the right to make additional submissions, delete or amend these submissions and rely upon additional documents, if necessary.

We assure you of our complete cooperation.

Thanking you,

For and on behalf of **General Mills India Private Limited**



Authorised signatory

Encl: As stated above

Original (Customs copy)
 Indian Customs EDI System - Imports V1.5R001
 JNCH, NHAVA SHEVA, TAL:URAN, DIST-RAIGAD-400707
 BILL OF ENTRY FOR HOME CONSUMPTION

[Custom Stn: INNSA1] CHA : AACT6970DCH004 [TULSI IMPEX PVT LTD]
 BE No/Dt./cc/Typ:2918119/26/02/2021/N/H
 Importer Details :0396038301 PAN : AAACG1773BFT001 AD Code : 6480004
 GENERAL MILLS INDIA PRIVATE LIMITED
 0 :902 VENTURA HIRANANDANI
 BUSINESS PARK PONAI Contact No: 919
 MUMBAI 400076 Payment Method : Transaction

IGM No :2275904/25/02/2021 26/02/2021 Port Of Loading :Tauranga
 Cntry Of Orgn.: NEW ZEALAND Cntry Of Consign.:
 BL No : 607320299 H/BL No :
 Date : 26/01/2021 Date :
 No. Of Pkgs. : 1002 BGS Gross Wt. : 25410.720 KGS
 Marks:AS PER B/L
 & Nos

Inv No & Dt. : 2238104823 26/01/2021 M/S. PONTERRA INGREDIENTS LIMITED
 Inv Val : 146542.50 USD TOI: CIF 109 FANSHAWE STREET PRIVATE BAG 920
 Freight : 0.00 32 1010 AUCKLAND NEW ZEALAND
 Insurance : 0.00
 SVE Load(Ass): Cust. House: NEW ZEALAND
 SVE Load(Dty): HSS Load Rate: 0.00% Amount: 0.00
 Misc. Charges: 0.00 0.00
 Discount Rate: 0.00 Discount Amount: 0.00
 EDD : 0.00 XBE Duty FG Int.: 0.00
 Third Party:

BuyerSeller Reltd : No

Item Details

Exchange rate: 1.00 USD = 73.7000 INR

S/No	RITC	Description	CTH	C.No/tn	C.NSNO	RSP	Load	PROV
Qty	Unit	Unit Price	Ass Val	CETH	E.No/tn	E.NSNO	Cus Dty Rt	BCD amt(Rs)
							Exc Dty Rt	CVD amt(Rs)
1	35022000	MULTI - PLY BAGS WHEY PROTIEEN CONCENTRATE 80%						
	KGS/BAG]							
25050.00		5.850000	35022000	050/2017	211	20.00 %		2160036.50
						0.00 %		0.00
						0.00 %		0.00
						0.00 %		0.00
						0.00 %		0.00
						0.00 %		0.00
						0.00 %		0.00
						10.00 %		216003.60
						18.00 %		2371720.00
						0.00 %		0.00

Rs.	10800182.25	Page Total	Rs.	4747760.10
		BE Gross Total		4747760.10
BCD	Rs. 10800182.25	NCD Duty	Rs.	0.00
ANTID	Rs. 2160036.50	SAFEGUARD Duty	Rs.	0.00
CVD	Rs. 0.00	Sch 2 Spl Excise Duty	Rs.	0.00
CESS	Rs. 0.00	GSIA	Rs.	0.00
TTA	Rs. 0.00			
Edu. Cess CVD	Rs. 0.00	Customs Edu. Cess	Rs.	0.00
Health CVD	Rs. 0.00	Addl Duty - (Imports)	Rs.	0.00
SHE. Cess CVD	Rs. 0.00	SH Cust Edu. Cess	Rs.	0.00

Duty Payable: Rs. 4747760
 Rs. Forty Seven Lakh Forty Seven Thousand Seven Hundred and Sixty only

Container Details

1 2275904 F MSKU1830163

GSTIN Details

ASHISH VERGHESSE

Document No	Typ State Cd/Name	IGST Ass.val	IGST Amt	GST Cess Amt
27AAACG1773B1Z0	G 27 MAHARASHTRA	13176222	2371720	0

SM Annexure

Inv. No.	Item No.	Agency	NOC Status
1	1	AQ	Pending
1	1	FS	Pending

Declaration Statement Details

Invoice No : 0 Item No : 0
Statement Type : DEC Statement Code : CUG01
Statement Title: General Declaration - II
Statement Desc: 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

Invoice No : 0 Item No : 0
Statement Type : DEC Statement Code : CUG00
Statement Title: General Declaration - I
Statement Desc: 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 No : 1 Item No : 0
Statement Type : DEC Statement Code : CUV02
Statement Title: Valuation Declaration - II
Statement Desc: 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

Invoice No : 1 Item No : 0
Statement Type : DEC Statement Code : CUV03
Statement Title: Valuation Declaration III
Statement Desc: 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 1

Invoice No : 1 Item No : 0
Statement Type : DEC Statement Code : CUV01
Statement Title: Valuation Declaration - I
Statement Desc: 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

Supporting Document Details

Invoice No : 0 Item No : 0 IRN No. : 2021030100015124 Doc Code : 105000
Doc Desc: Purchase order

Invoice No : 0 Item No : 0 IRN No. : 2021031200012582 Doc Code : 165000
Doc Desc: Bond

Invoice No : 1 Item No : 1 IRN No. : 2021020200015965 Doc Code : 911001
Doc Desc: FSSAI Import License

Invoice No : 1 Item No : 1 IRN No. : 2021022400030332 Doc Code : 705000
Doc Desc: Bill of lading

Invoice No : 1 Item No : 1 IRN No. : 2021022400030333 Doc Code : 0010FS
Doc Desc: Certificate of Analysis - Food & Supplement

Invoice No : 1 Item No : 1 IRN No. : 2021022400030334 Doc Code : 6360AQ

AK

ASHISH VERMAHSE

12/01/2026

(2)

Doc Desc: Health certificate

Invoice No : 1 Item No : 1 IRN No. : 2021022400030335 Doc Code : 380000
Doc Desc: Commercial Invoice

Invoice No : 1 Item No : 1 IRN No. : 2021022400030522 Doc Code : 271000
Doc Desc: Packing list

Invoice No : 1 Item No : 1 IRN No. : 2021022500073415 Doc Code : 0110FS
Doc Desc: Specimen Copy of Label

Declaration

1. I/We Certify that the above entries are correct.
2. I/We further declare that wherever the RSP is applicable same has been truthfully declared

CHA
TULSI IMPEX PVT LTD

Importer
GENERAL MILLS INDIA PRIVATE LIMITED

Signature

Signature

----- [NIC] -----

1/ 1

AJ
 ASHISH VERGHOSE
 12/01/2026

Packing List

Exporter / Consignor (name, address) FONTERRA LIMITED 105 FANSHAW STREET PRIVATE BAG 92032 1010 AUCKLAND NEW ZEALAND		Invoice Date 20 January 2021 Buyer's Reference PD122588		Seller's Reference 2208104902 Other Reference	
Consignee (name, address) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400075 MAHARASHTRA-PONAL MUMBAI INDIA					
Transport Mode and Means RIG MADERA 0X3N		Port / Airport of Loading TAURANGA, NEW ZEALAND		UN/Code N2TR3	
		Port / Airport of Discharge JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA		UN/Code INNSA	
		Final Place of Delivery JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA		UN/Code INNSA	
Item Packages	Item description	Gross Weight		Net Weight	
1002	MULTIPLY BAGS WHEY PROTEIN CONCENTRATE 65% EACH 25 KG NET	25410.720 KG		25050.000 KG	
Container Number, Seal Number		Lot / Cyliner	Factory	Quantity	Production Date Expiry Date
MSKU1830163 FONTERRA20300		23003264	4139	100	03-AUG-2020 03-AUG-2022
		23074197	4139	600	04-OCT-2020 03-OCT-2022
		23078669	4139	247	27-OCT-2020 26-OCT-2022
Sub Total				1000	
Order Total				1000	
Grand Total				1000	

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12/01/2026

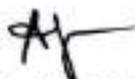
4

40

Commercial Invoice

Seller (name, address, tax reference) FORTERRA INGREDIENTS LIMITED TAX ID: 49-836-280 109 FANSHAW STREET PRIVATE BAG 92032 1010 AUCKLAND NEW ZEALAND Tel: 09 3749000 Fax: 09 3749001		Invoice number 2238104823		Invoice date 26 January 2021		Seller's reference 2238104902	
		Buyer's reference PO122588		Other reference			
Consignee (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA				Buyer (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA			
Freight Forwarder (name, address, tax reference)				Country of destination INDIA		ISO Code IN	
				Terms of delivery CIF Cost, Insurance and Freight		Release location NHAVA SHEVA	
Transport mode and means RIO MADEIRA		Port/airport of loading 053N TAURANGA, NEW ZEALAND		UN/LOCODE NZTRG		Terms of payment As per Contract	
				Transaction currency USD			
Port/airport of discharge JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA		UN/LOCODE INNSA		Final place of delivery JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA		UN/LOCODE INNSA	
Shipping marks, Transport unit ID MSKU1830183 FONTERRAN20300		No. and kind of packages 1002 BAGS		Shipping description of goods OF PRODUCT		Total gross wt(kg) 25410.720 KG	
						Total net wt (kg) 25050.000 KG	
Item / packages				Item description, Product code, Transport unit ID		Quantity	
						Unit price	
						Amount	
1002		MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET 25.050000 TONNES		25050.000 KG		USD 5850.00 USD PER 1000 KG	
CERTIFIED THAT THE PRODUCE ENUMERATED HEREIN IS OF NEW ZEALAND ORIGIN AND THAT ALL OF THE ABOVE STATEMENTS ARE TRUE AND CORRECT.						Total amount (gross) USD 146542.50	
						Discount	
						Delivery charges	
						Tax	
						Total Amount Due USD 146542.50	

5


 ASHISH VERGHESE
 12/01/2021

Commercial Invoice

Order Reference: 2230104

	Name of signatory
	Glenda Soriso Export Documentation Co-ordinator
	Place (+ISO code)
	Auckland (NZ)
	Signature
	<i>glenda soriso</i>
<small>In the absence of other arrangements for charging interest the Seller reserves the right to charge interest on any amounts outstanding after the due date for payment of this account.</small>	

**OFFICIAL
FONTERRA INGREDIENTS
LIMITED
STAMP**

COPY

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KV
ASHISH VERGHESE
12/01/2026



Dairy for life

Certificate of Analysis

42

COA ID: 8103-500-2

COA Number: 2238104902-1

Product Description: WHEY PROTEIN CONCENTRATE 132

Factory: 4139 - Fonterra Edgacumbe Whey

Batch: 23063264

Manufacture Date: 03 August 2020

Buyer Order: PO122588

Best Before Date: 02 August 2022

Parameter	Units of Measure	Test Method	Mean Result
Protein (6.38 x N) as is	%m/m	Kjeldahl	79.73
Fat	%m/m	Schmid-Banzynski-Ratzlaff	4.54
Protein Dry Basis	%m/m	Mean	83.81
Moisture	%m/m	Gravimetric	4.91
Ash	%m/m	TGA 900	4.3
pH		5% TS 20°C	7.0
Lactose Monohydrate	%m/m	Phenol Sulphuric	8.51
Scorched Particles	150g	ADPI	A
Foreign Matter	150g		Pass
Flavour DFC		Sensory Evaluation	Typical ¹
Aerobic Plate Count	cfu/g	ISO 4833	<1000
Coliforms	cfu/g	Count IDF73B	Not Detected
Escherichia coli	ig	Detection IDF170ALST-MUG	Not Detected
Yeast & Moulds	cfu/g	IDF 94B	<1
Coag Positive Staphylococci	ig	Detection ISO 6888-3	Not Detected
Salmonella spp.	/750g	ADAC 051504/ ISO 6576	Not Detected
Listeria spp.	/125g	ADAC 051603/ ISO 11290	Not Detected

1 Attributes have been tested periodically. Results were taken from batch 23064215

Fonterra hereby certifies that the product supplied against this certificate was manufactured in New Zealand and samples have been examined and subjected to laboratory analysis. Such products are manufactured and tested in premises registered under statutory requirements by the New Zealand Ministry for Primary Industries. All premises are subject to regular audit to ensure compliance with the terms of, and conditions, of registration.

AGASH VERGHESE
12/01/2026



Certificate of Analysis

Dairy for life

COA ID: 6103-500-2

COA Number: 2238104902-1



Signatory: Tim Kirk
Title: General Manager Global Quality

Date: 13 January 2021
Customer.service@fonterra.com

Should you have any further queries please contact your Customer Service Representative or Account Manager

ASHISH VERGHISE
12/01/2026

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FOOD SAFETY AND STANDARDS AUTHORITY OF INDIA
 Inspiring Trust, Assuring Safe & Nutritious Food
 Ministry of Health and Family Welfare, Government of India

Food Import Clearance System v.11

Logged In As : SACHIN SHIRKE (Authorized Person) [CHA] [TULSI IMPEX PVT. LTD.] HelpDesk (0) Logout



Food Safety and Standards Authority of India

(Ministry of Health and Family Welfare)

NO OBJECTION CERTIFICATE

Commodity Importer Detail(s)

Vessel Name	MSKU1830163	CHA Name	TULSI IMPEX PVT. LTD.
Importer IE Code	0306038301	Importer Name	GENERAL MILLS INDIA PVT. LTD.,
Consignment Number	XCA20210300009944	Application Date	Mar 15, 2021
Bill of Entry	2918129	Bill of Entry Date	Feb 26, 2021
Import Type	Regular Import		

Product(s)	IGM Number	Import Purpose	Mode	Description	Exporting Country	Transit Country
MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% (25 KGS/BAG) (35022000)	2275904	Commercial	Sea	MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% (25 KGS/BAG)	NEW ZEALAND	NEW ZEALAND

No Objection Confirmation

The above mentioned food consignment was sampled under sample no(s) : **401032021GWFUASP** by Authorized Officer of FSSAI.

The Sample (s) was/were analysed by **NABL Accredited Laboratory**, and the report(s) was/were received by this organization on:

This office has No Objection if this consignment is released from this port as the result(s) of the analysis show the sample(s) conform to the specifications prescribed under the Food Safety and Standards Act, 2006 and Regulations made thereunder.

This is for your information and necessary action please.

Remarks

The sample conforms to the specifications laid down for all the parameters in the FSSAI Act 2006 and the rules and regulations 2011 made thereunder. BLQ-Below limit of Quantification, LDQ-Limit of Quantification.

Back

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Af
 ASHISH VERGHESSE
 12/01/2021

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sea3@tulsi-impex.com

From: Sudam Waphare <sudam.tulsi199@gmail.com>
Sent: Thursday, March 25, 2021 5:16 PM
To: sea3@tulsi-impex.com
Subject: Fwd: Final AQCS Clearances

----- Forwarded message -----

From: Dr. Sonia Sharma <aqcs.mum-dadfi@nic.in>
Date: Thu, Mar 25, 2021, 17:02
Subject: Final AQCS Clearances
To: sudam.tulsi199 <sudam.tulsi199@gmail.com>
Cc: cs india <cs.india@genmills.com>

FINAL AQCS CLEARANCE (NOC)
(For NOC LG Cases)

The consignment of Whey Protein/Icecream imported by M/s. General Mills India Pvt. Ltd., through Nhava Sheva Port was granted NOC LG by AQCS Mumbai.

S.no.	Bill of entry and Date	Date of Provisional Clearance	Country of Origin
1	2918119 26.02.2021 Whey Protein	22.03.2021	Newzealand
2	3027281 05.03.2021 Ice Cream	15.03.2021	France

The above consignments after testing are now finally cleared from AQCS Mumbai angle. The importer may submit this certificate (NOC) to Customs for taking necessary action in this regard. The bill of entry may be retrieved online, if required by Customs.

Vignesh.V, Ph.D.,
Quarantine Inspector

Thanks & Regards; धन्यवाद और सादर

Dr Sonia Sharma; डॉ सोनिया शर्मा

Quarantine Officer; संगरोध अधिकारी

Animal Quarantine & Certification Services, Mumbai; पशु संगरोध एवं प्रमाणीकरण सेवा, मुंबई

Department of Animal Husbandry & Dairying; पशुपालन और डेयरी विभाग

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AK
ASHISH VERGHESE
12/01/2024

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Ministry of Fisheries, Animal Husbandry & Dairying; मत्स्य पालन, पशुपालन और डेयरी मंत्रालय

Government of India; भारत सरकार

Tel/Fax: +91- 22- 27552021

----- Original Message -----

From: sudam tulsil99 <sudam.tulsil99@gmail.com>

To: Dr. Sonia Sharma <aqcs.mum-dadf@nic.in>

Sent: Thu, 25 Mar 2021 14:13:26 +0530 (IST)

Subject: Fwd: REQUEST FOR FINAL AQ NOC BOE NO 2918119 DT. 26/02/2021 ///IMPORTER-GENERAL MILLS INDIA PVT. LTD. ///J#09380 WHEY PROTEIN

----- Forwarded message -----

From: <sea3@tulsilimpex.com>

Date: Wed, Mar 24, 2021, 17:38

Subject: REQUEST FOR FINAL AQ NOC BOE NO 2918119 DT. 26/02/2021 ///IMPORTER-GENERAL MILLS INDIA PVT. LTD. ///J#09380 WHEY PROTEIN

To: Dr. Sonia Sharma <aqcs.mum-dadf@nic.in>

Cc: <sudam.tulsil99@gmail.com>

Dear Sir,

Attached herewith FSSAI NOC, please provide FINAL AQ NOC.

Best Regards,

Shreedevi

Tulsil Impex Pvt. Ltd.

A-206, The Great Eastern Summit,

Sector-15, CBD Belapur,

Navi Mumbai - 400614

2

af
ASHISH VERGHESE
12/01/2026

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Telephone : 022-2756 0935 extn-217

Fax : 022-2756 0492

Mob no. 7400434856

sea3@tulsi-impex.com , www.tulsi-impex.co.in

AK

ASHISH VERGHESE

12/01/2026

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Certificate of Origin

1. Exporter / Consignor (name, address) FONTERRA LIMITED 109 FANSHAWE STREET PRIVATE BAG 92032 1010 AUCKLAND NEW ZEALAND Tel: 09 3749000 Fax: 09 3749001	Chamber Reference No. EC001901298	Exporter Reference No. 2238104902
	CERTIFICATE OF ORIGIN	

2. Consignee GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA	3. Country of Origin NEW ZEALAND	ISO Code NZ
---	-------------------------------------	----------------

4. Transport Mode and Means RIO MADEIRA	053N	Port / Airport of Loading TAURANGA, NEW ZEALAND	UN/LOCODE NZTRG	5. Remarks Purchase Order Number: PO122588
Port / Airport of Discharge JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA	UN/LOCODE INNSA	Final Place of Delivery JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA	UN/LOCODE INNSA	

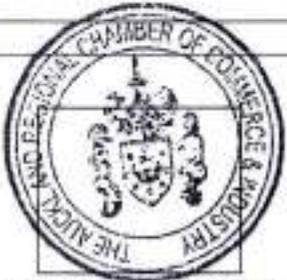
6. Item number; marks, numbers, number and kind of packages; description of goods MSKU1830163 FONERRAN20300	1002 MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET	7. Gross Weight 25410.720 KG
---	---	---------------------------------

This certificate is based on the information supplied to the Chamber of Commerce by the Exporter/Consignor and is not to be taken as amounting to a warranty or representation of fact by the Chamber or its servants. This certificate is valid only for the consignment described herewith. The undersigned duly authorised by the Auckland Regional Chamber of Commerce & Industry Inc certifies on the basis of information supplied and to the best of his/her knowledge and belief that the goods designated above are of New Zealand origin, production or manufacture.

Place and date of issue, name and signature

For and on behalf of

 Jerusha Soares
 26 Jan 2021
 Auckland Regional Chamber of Commerce & Industry Inc
 AUCKLAND, New Zealand



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AV
 ASHISH VERMAH
 12/01/2026

Exhibit 2

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Original (Customs copy)
 Indian Customs EDI System - Imports V1.5R001
 JNCH, NHAVA SHEVA, TAL:URAV, DIST-RAIGAD-400707
 BILL OF ENTRY FOR HOME CONSUMPTION

[Custom Sbn: INNSA1] CHA : AACT6970DCH004 [TULSI IMPEX PVT LTD]
 BE No/Dt./cc/Typ: 3453858/06/04/2021/N/H
 Importer Details : 0396018301 PAN : AAACGL773BFT001 AD Code : 6480004
 GENERAL MILLS INDIA PRIVATE LIMITED
 : 502 VENTURA HIRANANDANI
 BUSINESS PARK POWAI Contact No: 919
 MUMBAI 400076 Payment Method : Transaction

IGM No : 2279320/05/04/2021 07/04/2021 Port Of Loading : Tauranga
 Cntry Of Orgn.: NEW ZEALAND Cntry Of Consign.:
 BL No : ONEYAKLBO1546700 H/BL No :
 Date : 23/02/2021 Date :
 No. Of Pkgs. : 2008 BGS Gross Wt. : 50922.000 KGS
 Marks: AS PER B/L
 & Nos

Inv No & Dt. : 2238264590 23/02/2021 M/S. FONTERRA INGREDIENTS LIMITED
 Inv Val : 293670.00 USD TOI: CIF 109 FANSHAW STREET PRIVATE BAG 920
 Freight : 0.00 32 1010 AUCKLAND NEW ZEALAND
 Insurance : 0.00
 SVB Load(Ass): Cust. House: NEW ZEALAND
 SVB Load(Dty): HSS Load Rate: 0.00% Amount: 0.00
 Misc. Charges: 0.00 0.00
 Discount Rate: 0.00 Discount Amount: 0.00
 EDD : 0.00 XBE Duty PG Int.: 0.00
 Third Party:

Buyer/Seller Related : No
 Item Details
 Exchange rate: 1.00 USD = 74.1500 INR

Sino	RITC	Description	CTH	C.Notn	C.NSNO	RSP	Load	PROV
Qty	Unit	Unit Price	CETH	E.Notn	E.NSNO	Cus Dty Rt	SCD amt (Rs)	CVD amt (Rs)
1	35022000	MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% [25						
	KGS/BAG]							
50200.00		5.850000	35022000	050/2017	211	20.00 %	4355126.10	
		Cus AIDC		011/2021	17	0.00 %	0.00	0.00
KGS		21775630.50	NOEXCISE			0.00 %	0.00	0.00
		Educational Cess on CVDs				0.00 %	0.00	0.00
Sec & Higher Edu. Cess on CVD						0.00 %	0.00	0.00
Customs Educational Cess						0.00 %	0.00	0.00
Customs Sec & Higher Edu. Cess						0.00 %	0.00	0.00
Social Welfare Surcharge:						10.00 %	435512.60	
		IGST	001/2017	11165		18.00 %	4781928.50	
		GST Cess	001/2017	56		0.00 %	0.00	
Rs.		21775630.50	Page Total			Rs.	9572567.20	
		Rs. 21775630.50	BE Gross Total			Rs.	9572567.20	
BCD		Rs. 4355126.10	NCD Duty			Rs.	0.00	
ANTID		Rs. 0.00	SAFEGUARD Duty			Rs.	0.00	
CVD		Rs. 0.00	Sch 2 Spl Excise Duty			Rs.	0.00	
CESS		Rs. 0.00	GSIA			Rs.	0.00	
TTA		Rs. 0.00	Customs Edu. Cess			Rs.	0.00	
Edu. Cess CVD		Rs. 0.00	Addl Duty - (Imports)			Rs.	0.00	
Health CVD		Rs. 0.00	SH Cust. Edu. Cess			Rs.	0.00	
SHE, Cess CVD		Rs. 0.00						

Duty Payable: Rs. 9572567
 Rs. Ninety Five Lakh Seventy Two Thousand Five Hundred and Sixty Seven only

Container Details

1 2279320 P BEAU5249159 2 2279320 F TRKU4253310

GSTIN Details

Document No	Typ State Cd/Name	IGST Ass.val	IGST Amt	GST Cess Ant
27AAACGL773B120	G 27 MAHARASHTRA	26566269	4781929	0

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ASHISH VERMA

12/01/2021

SN Annexure

Inv. No.	Item No.	Agency	NOC Status
1	1	AQ	Pending
1	1	FS	Pending

Declaration Statement Details

Invoice No : 0 Item No : 0
 Statement Type : DSC Statement Code : CUG01
 Statement Title: General Declaration - II
 Statement Desc: 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

Invoice No : 0 Item No : 0
 Statement Type : DSC Statement Code : CUG00
 Statement Title: General Declaration - I
 Statement Desc: 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 mention

Invoice No : 1 Item No : 0
 Statement Type : DEC Statement Code : CUV02
 Statement Title: Valuation Declaration - II
 Statement Desc: 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

Invoice No : 1 Item No : 0
 Statement Type : DEC Statement Code : CUV03
 Statement Title: Valuation Declaration III
 Statement Desc: 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 1

Invoice No : 1 Item No : 0
 Statement Type : DEC Statement Code : CUV01
 Statement Title: Valuation Declaration - I
 Statement Desc: 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

Supporting Document Details

Invoice No : 1 Item No : 1 IRN No. : 2021020200015965 Doc Code : 511001
 Doc Desc: FSSAI Import License

Invoice No : 1 Item No : 1 IRN No. : 2021031600080355 Doc Code : 705000
 Doc Desc: Bill of lading

Invoice No : 1 Item No : 1 IRN No. : 2021031600080356 Doc Code : 0010FS
 Doc Desc: Certificate of Analysis - Food & Supplement

Invoice No : 1 Item No : 1 IRN No. : 2021031600080357 Doc Code : 6360AQ
 Doc Desc: Health certificate

Invoice No : 1 Item No : 1 IRN No. : 2021031600080358 Doc Code : 380000
 Doc Desc: Commercial Invoice

Invoice No : 1 Item No : 1 IRN No. : 2021031600080359 Doc Code : 271000
 Doc Desc: Packing list

Invoice No : 1 Item No : 1 IRN No. : 2021032400097058 Doc Code : 0110FS
 Doc Desc: Specimen Copy of Label

Declaration
 1. I/We Certify that the above entries are correct.
 2. I/We further declare that wherever the RSP is applicable same has been truthfully declared

CHA

Importer

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ASHISH VERGHESE

12/01/2026

ULSI IMPEX PVT LTD

GENERAL MILLS INDIA PRIVATE LIMITED

(5)

Signature

Signature

[NIC]-----

1/ 1

(17)


ASHISH VERGHESSE
12/01/2026

Packing List

Exporter / Consignor (name, address) FONTEIRA LIMITED 109 PANSWAWE STREET PRIVATE BAG 92032 1010 AUCKLAND NEW ZEALAND	Buyer's Reference 2230294633 Other References
Issue Date 23 February 2021	Seller's Reference 2230294633
Buyer's Reference PO122588	

Consignee (name, address)
 GENERAL MILLS INDIA PVT. LTD
 VENTURA
 902 HIRANANDANI BUSINESS PARK
 400076 MAHARASHTRA-POWAI, MUMBAI
 INDIA

Transport Mode and Means	104N	UML/Code	NZZTRG
Port / Airport of Loading	TALURANGA, NEW ZEALAND	Port / Airport of Discharge	JAWAHARLAL NEHRU (NEHAVA SHEVA), INDIA
UML/Code	NZZTRG	UML/Code	INNSA
		# Total Place of Delivery	JAWAHARLAL NEHRU (NEHAVA SHEVA), INNSA
		UML/Code	INNSA

Items/Packages	Item description
2008	MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET

Container Number, Seal Number	Lot / Cypher	Factory	Quantity	Production Date	Expiry Date
BEAU5240159 FONTEIRANZ0943	23088823	4139	175	19-DEC-2020	18-DEC-2022
	23089142	4139	482	20-DEC-2020	19-DEC-2022
	23089468	4139	351	21-DEC-2020	20-DEC-2022
TRHU425310 FONTEIRANZ0944	23089488	4139	280	21-DEC-2020	20-DEC-2022
	23089510	4139	627	22-DEC-2020	21-DEC-2022
	23088512	4139	93	23-DEC-2020	22-DEC-2022
Sub Total			2008		
Order Total			2008		
Grand Total			2008		

Gross Weight: 50222.880 KG
 Net Weight: 50200.000 KG

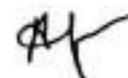
ASHISH VERGHESE
 12/01/2026

Commercial Invoice

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Seller (name, address, tax reference) FONTERRA INGREDIENTS LIMITED TAX ID: 49-836-260 109 FANSHAWE STREET PRIVATE BAG 92032 1010 AUCKLAND NEW ZEALAND Tel: 09 3749600 Fax: 09 3749600		Invoice number 2236264590 Invoice date 23 February 2021 Buyer's reference PU122588	
		Seller's reference 2236264633 Other reference	
Consignee (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA		Buyer (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA	
Freight Forwarder (name, address, tax reference)			
		Country of destination INDIA	ISO Code IN
		Terms of delivery CIF Cost, Insurance and Freight	Relevant location NHAVA SHEVA
Transport mode and means RIO DE LA PLATA	Port/airport of loading 104N	UNLOCODE NZTRG	Terms of payment As per Contract
Port/airport of discharge JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA		Final place of delivery JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA	Transaction currency USD
Shipping marks, Transport unit ID		No. and kind of packages	Shipping description of goods
BEAU5249159 FONTERRAN20543 TR9HJ4253310 FONTERRAN20544		1000 BAGS 1000 BAGS	OF PRODUCT OF PRODUCT
		Total gross wt(kg) 50922.880 KG	
		Total net wt (kg) 50200.000 KG	
Item / packages	Item description, Product code, Transport unit ID	Quantity	Unit price Amount
2008	MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET 50.200000 TONNES	50200.000 KG	USD 5850.00 USD 293670.00 PER 1000 KG
CERTIFIED THAT THE PRODUCE ENUMERATED HEREIN IS OF NEW ZEALAND ORIGIN AND THAT ALL OF THE ABOVE STATEMENTS ARE TRUE AND CORRECT.		Total amount (gross) USD 293670.00 Discount Delivery charges Tax Total Amount Due USD 293670.00	

(A)


 ASHISH VERGHESE
 12/01/2026

Commercial Invoice

Seller's Reference: 2238264123

	Name of signatory
	Glenda Soriso Export Documentation Co-ordinator
	Place (HSB code)
	Auckland (NZ)
	Signature <i>Glenda Soriso</i>

In the absence of other arrangements for charging interest the Seller reserves the right to charge interest on any amounts outstanding after the due date for payment of this account.



AK

ASHISH VERGHESE

12/01/2020

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Dairy for life

Certificate of Analysis

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COA ID: 8103 600 2

COA Number: 2238264633-5

Product Description: WHEY PROTEIN CONCENTRATE 132

Factory: 4139 - Fonterra Edgcombe Whey

Batch: 23089512

Manufacture Date: 23 December 2020

Buyer Order: PO122588

Best Before Date: 22 December 2022

Parameter	Units of Measure	Test Method	Mean Result
Protein (6.28 x N) as is	%m/m	Kjeldahl	77.38
Fat	%m/m	Schmid-Bondzynski-Retzlaff	5.31
Protein Dry Basis	%m/m	Mean	81.57
Moisture	%m/m	Gravimetric	5.12
Ash	%m/m	TGA 800	5.0
pH		5% TS 20°C	7.2
Lactose Monohydrate	%m/m	Phenol Sulphuric	6.78
Scorched Particles	ISOg	ADPI	A
Foreign Matter	ISOg		Pass
Flavour DFC		Sensory Evaluation	Typical ¹
Aerobic Plate Count	cfu/g	ISO 4833	<1000
Coliforms	cfu/g	Count IDFF30	Not Detected
Escherichia coli	ig	Detection IDF170A/LST-MUG	Not Detected
Yeasts & Moulds	cfu/g	IDF 54B	<1
Coag Positive Staphylococci	ig	Detection ISO 6858-3	Not Detected
Salmonella spp.	/750g	AOAC 061504/ ISO 6579	Not Detected
Listeria spp.	/125g	AOAC 051603/ ISO 11290	Not Detected

¹ Attributes have been tested periodically. Results were taken from batch 23094246

Fonterra hereby certifies that the product supplied against this certificate was manufactured in New Zealand and samples have been examined and subjected to laboratory analysis. Such products are manufactured and tested in premises registered under statutory requirements by the New Zealand Ministry for Primary Industries. All premises are subject to regular audit to ensure compliance with the terms of, and conditions, of registration.

(21)

ASHISH VERGHESE
12/01/2026



Certificate of Analysis

Dairy for life

COA ID: 8103 500 2

COA Number: 2238264633 5



Signatory: Tim Kirk

Title: General Manager Global Quality

Date: 15 February 2021

Customer.service@fonterra.com

Should you have any further queries please contact your Customer Service Representative or Account Manager

AK

ASHISH VERGHESE

12/01/2026

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Food Import Clearance System

Logged In As : SACHIN SHIRKE [Authorized Person] [CHA] [TULSI IMPEX PVT. LTD.]

HelpDesk (0) Logout

- Home
- New Application
- Applications in Progress
- Overseas & Publications
- Profile
- NTCs
- Invoice
- History



Food Safety and Standards Authority of India

(Ministry of Health and Family Welfare)



NO OBJECTION CERTIFICATE

Commodity Importer Detail(s)

Vessel Name	REAL/5240159,TRHLM253310	CHA Name	TULSI IMPEX PVT. LTD.
Importer IE Code	0396038301	Importer Name	GENERAL MILLS INDIA PVT. LTD.,
Consignment Number	ICA20210400015425	Application Date	Apr 16, 2021
Bill of Entry	2453858	Bill of Entry Date	Apr 06, 2021
Import Type	Regular Import		

Product(s)	IGM Number	Import Purpose	Mode	Description	Exporting Country	Transit Country
MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% [25 KGS/BAG] [35022000]	2279320	Commercial	Sea	MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% [25 KGS/BAG]	NEW ZEALAND	NEW ZEALAND

No Objection Confirmation

The above mentioned food consignment was sampled under sample no(s) : **401042021YXGSSB9-1 , 401042021YXGSSB9-2 , 401042021YXGSSB9-3 , 401042021YXGSSB9-4 , 401042021YXGSSB9-5** by Authorised Officer of FSSAI.

The Sample (s) was/were analysed by **NABL Accredited Laboratory** , and the report(s) was/were received by this organization on :

This office has No Objection if this consignment is released from this port as the result(s) of the analysis shows the samples(s) conform to the specifications prescribed under the Food Safety and Standards Act,2006 and Regulations made thereunder.

This is for your information and necessary action please.

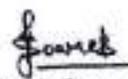
Remarks

The Sample conforms to the specifications laid down for all the above parameters in the Act and the rules and regulations made there under.

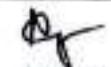
23

AK
ASHISH VERGHESE
12/01/2026

Certificate of Origin

1. Exporter / Consignor (name, address) FONTERRA LIMITED 109 FANSHAWE STREET PRIVATE BAG 52032 1010 AUCKLAND NEW ZEALAND Tel: 00 9140000 Fax: 00 9146001		Chamber Reference No. EC001905903	Exporter Reference No. 2235254633
2. Consignee GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400075 MAHARASHTRA POWAI, MUMBAI INDIA		CERTIFICATE OF ORIGIN	
4. Transport Mode and Means RIO DE LA PLATA 104N		Port / Airport of Loading TAURANGA, NEW ZEALAND	UNLOCODE NZTRG
Port / Airport of Discharge JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA		Final Place of Delivery JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA	UNLOCODE INNSA
5. Remarks Purchase Order Number: PO122588		3. Country of Origin NEW ZEALAND	
6. Item number, marks, numbers, number and kind of packages; description of goods BEAU5249159 FONTEERRAN20643 TR8-LH253310 FONTEERRAN20644		7. Gross Weight 50922.880 KG	
2008 MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET			
This certificate is based on the information supplied to the Chamber of Commerce by the Exporter/Consignor and is not to be taken as amounting to a warranty or representation of fact by the Chamber or its servants. This certificate is valid only for the consignment described herewith. The undersigned duly authorised by the Auckland Regional Chamber of Commerce & Industry Inc certifies on the basis of information supplied and to the best of his/her knowledge and belief that the goods designated above are of New Zealand origin, production or manufacture.			
Place and date of issue, name and signature			
For and on Behalf of  Jenisha Soares 23 Feb 2021 Auckland Regional Chamber of Commerce & Industry Inc AUCKLAND, New Zealand			

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ASHISH VERGHOSE

12/01/2026

Exhibit 3

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Indian Customs EDI System - Imports VI. SRDD1
JNCH, NEHAVA SHEVA, TAL:URAN, DIST:RAIGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

[Custom Sta: INNSA1] CHA : AAACG1773BFT001 [TULSI IMPEX PVT LTD] |
BE No/Dt./cc/Typ:3328953/27/03/2021/N/H
Importer Details :0196018301 PAN : AAACG1773BFT001 AD Code : 6480004
GENERAL MILLS INDIA PRIVATE LIMITED
0 :902 VENTURA HIRANANDANI
BUSINESS PARK POWAI Contact No: 919
MUMBAI 400076 Payment Method : Transaction

IGM No :2278607/26/03/2021 Port Of Loading :Tauranga
Cntry Of Orgn.: NEW ZEALAND Cntry Of Consign.:
BL No : COLU2119667230 H/BL No :
Date : 18/02/2021 Date :
No. Of Pkgs. : 536 BGS Gross Wt. : 13592.960 KGS
Marks:AS PER B/L
& Nos

Inv No & Dt. : 2238256158 18/02/2021 M/S. PONTERRA INGREDIENTS LIMITED
Inv Val : 78390.00 USD TOI: CIF 109 FANSHAWE STREET PRIVATE BAG 920
Freight : 0.00 32 1010 AUCKLAND NEW ZEALAND
Insurance : 0.00
SVE Load(Ass): Cust. House: NEW ZEALAND
SVE Load(Dty): HSS Load Rate: 0.00% Amount: 0.00
Misc. Charges: 0.00 Discount Rate: 0.00 Discount Amount: 0.00
EDD : 0.00 XBE Duty FC Int.: 0.00
Third Party:

Buyer/Seller Related : No
Item Details
Exchange rate: 1.00 USD = 73.3500 INR

S/no	RITC	Description	CTH	C.Noth	C.NSNO	RSP	Load	PROV
Qty	Unit	Unit Price	CETH	E.Noth	E.NSNO	Cus Dty Rt	BCD amt (Rs)	CVD amt (Rs)
Unit		Ass Val				Exc Dty Rt		
1	35022000	MULTI - PLY BAGS WHEY PROTIEN CONCENTRATE 80% [25						
	KGS/BAG]							
13400.00		5.850000	35022000	050/2017	211	20.00 %	1149981.30	
		Cus AIDC		011/2021	17	0.00 %	0.00	
KGS		5749906.50		NOREXISE		0.00 %	0.00	
		Educational Cess on CVDs :				0.00 %	0.00	
		Sec & Higher Edu. Cess on CVD :				0.00 %	0.00	
		Customs Educational Cess :				0.00 %	0.00	
		Customs Sec & Higher Edu. Cess :				0.00 %	0.00	
		Social Welfare Surcharge:				10.00 %	114998.10	
		IGST	001/2017	III65		18.00 %	1262679.50	
		GST Cess	001/2017	56		0.00 %	0.00	
Rs.		5749906.50		Page Total		Rs.	2527658.90	
		Rs. 5749906.50		BE Gross Total		Rs.	2527658.90	
BCD		Rs. 1149981.30		NCD Duty		Rs.	0.00	
ANTID		Rs. 0.00		SAFEGUARD Duty		Rs.	0.00	
CVD		Rs. 0.00		Sch 2 Spl Excise Duty		Rs.	0.00	
CESS		Rs. 0.00		GSIA		Rs.	0.00	
TTA		Rs. 0.00						
Edu. Cess CVD		Rs. 0.00		Customs Edu. Cess		Rs.	0.00	
Health CVD		Rs. 0.00		Addl Duty - (Imports)		Rs.	0.00	
SHE. Cess CVD		Rs. 0.00		SH Cust Edu. Cess		Rs.	0.00	
Duty Payable:						Rs.	2527659	
Rs. Twenty Five Lakh Twenty Seven Thousand Six Hundred and Fifty Nine only								

Container Details

1 2278607 F COLU0501951

GSTIN Details

Document No	Typ State Cd/Name	IGST Ass.val	IGST Amt	GST Cess Amt
27AAACG1773B120	G 27 MAHARASHTRA	7014886	1262680	0

SW Annexure

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ASHISH WERGHASE
12/01/2021

Inv. No.	Item No.	Agency	NOC Status
1	1	AO	Pending
1	1	FS	Pending

Declaration Statement Details

Invoice No : 0 Item No : 0
 Statement Type : DEC Statement Code : CUG01
 Statement Title: General Declaration - II
 Statement Desc: 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

Invoice No : 0 Item No : 0
 Statement Type : DEC Statement Code : CUG00
 Statement Title: General Declaration - I
 Statement Desc: 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 No : 1 Item No : 0
 Statement Type : DEC Statement Code : CUV02
 Statement Title: Valuation Declaration - II
 Statement Desc: 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

Invoice No : 1 Item No : 0
 Statement Type : DEC Statement Code : CUV03
 Statement Title: Valuation Declaration III
 Statement Desc: 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 1

Invoice No : 1 Item No : 0
 Statement Type : DEC Statement Code : CUV01
 Statement Title: Valuation Declaration - I
 Statement Desc: 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

Supporting Document Details

Invoice No : 1 Item No : 1 IRN No. : 2021020200015965 Doc Code : 911001
 Doc Desc: FSSAI Import License

Invoice No : 1 Item No : 1 IRN No. : 2021031600079915 Doc Code : 705000
 Doc Desc: Bill of lading

Invoice No : 1 Item No : 1 IRN No. : 2021031600079916 Doc Code : 0010FS
 Doc Desc: Certificate of Analysis - Food & Supplement

Invoice No : 1 Item No : 1 IRN No. : 2021031600079917 Doc Code : 6360AQ
 Doc Desc: Health certificate

Invoice No : 1 Item No : 1 IRN No. : 2021031600079918 Doc Code : 380000
 Doc Desc: Commercial Invoice

Invoice No : 1 Item No : 1 IRN No. : 2021031600079919 Doc Code : 271000
 Doc Desc: Packing list

Invoice No : 1 Item No : 1 IRN No. : 2021032400096910 Doc Code : 0110FS
 Doc Desc: Specimen Copy of Label

This is an advance Customs Clearance document. The actual duty leviable may change with variations in statutory rates of duty/exchange rate. Re-assessment can also be made by the Customs Department under section 17 of the Customs Act 1962 any time before clearance.

-----[NIC]-----

2A

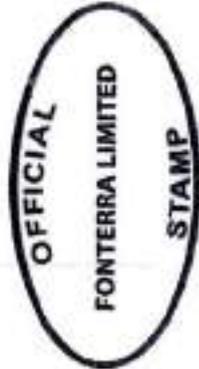
ASHISH VERGASE
 21/01/2024

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Packing List

Exporter / Consignor (Name, address) FONTERRA LIMITED 100 FANSHAWE STREET PRIVATE BAG 52032 1070 AUCKLAND NEW ZEALAND		Incurrence Date 18 February 2021		Seller's Reference 2238253361	
Consignee (Name, address) GENERAL MILLS INDIA PVT. LTD VENTURA 802 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA		Buyer's Reference PO-122588		Other References	
Transport Mode and Means CSL ATLANTIC		Port / Airport of Loading TAURANGA, NEW ZEALAND		Port / Airport of Discharge JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA	
UML Code 192		UML Code NZTRG		UML Code INNSA	
UML Code 1350C 960 KG		UML Code 1350C 960 KG		UML Code 13500 000 KG	

Item#	packages	Item description	Lot / Cypher	Factory	Quantity	Production Date	Expiry Date
536	MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET	23079056	4139	43	28-OCT-2020	27-OCT-2022	
		23079275	4139	45	29-OCT-2020	28-OCT-2022	
		23068823	4139	448	19-DEC-2020	18-DEC-2022	
	Sub Total			536			
	Order Total			538			
	Grand Total			538			



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ASHISH VERMAHASE
12/01/2026

(27)

Commercial Invoice

Seller (name, address, tax reference) FONTERRA INGREDIENTS LIMITED TAX ID: 49-839-280 108 FANSHAWE STREET PRIVATE BAG 92032 1010 ALICKI AND NEW ZEALAND Tel: 09 3749000 Fax: 09 3749001		Invoice number 2238258158 Invoice date 18 February 2021 Buyer's reference PO122588													
Consignee (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA		Buyer (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA													
Freight Forwarder (name, address, tax reference) 		<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"></td> <td style="width: 20%;">Country of destination</td> <td style="width: 20%;">ISO Code</td> </tr> <tr> <td></td> <td>INDIA</td> <td>IN</td> </tr> <tr> <td colspan="2">Terms of delivery</td> <td>Relevant location</td> </tr> <tr> <td colspan="2">CIF Cost, Insurance and Freight</td> <td>NHAVA SHEVA</td> </tr> </table>			Country of destination	ISO Code		INDIA	IN	Terms of delivery		Relevant location	CIF Cost, Insurance and Freight		NHAVA SHEVA
	Country of destination	ISO Code													
	INDIA	IN													
Terms of delivery		Relevant location													
CIF Cost, Insurance and Freight		NHAVA SHEVA													
Transport mode and vessel	Port/airport of loading	UNLOCODE	Terms of payment												
CSL ATLANTIC 192	TAURANGA, NEW ZEALAND	NZTRG	As per Contract												
Port/airport of discharge	Final place of delivery	UNLOCODE	Transaction currency												
JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA	JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA	INNSA	USD												
Shipping marks, Transport unit ID		No. and kind of packages	Shipping description of goods												
OOLU0501951 FONTERRA20628		536 BAGS	OF PRODUCT												
			Total gross wt(kg)												
			13502.950 KG												
			Total net wt (kg)												
			13400.000 KG												
Item / packages	Item description, Product code, Transport unit ID	Quantity	Unit price												
536	MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET 13.400000 TONNES	13400.000 KG	USD 5850.00 PER 1000 KG												
			Amount												
			USD 78390.00												
CERTIFIED THAT THE PRODUCE ENUMERATED HEREIN IS OF NEW ZEALAND ORIGIN AND THAT ALL OF THE ABOVE STATEMENTS ARE TRUE AND CORRECT.			Total amount (gross)												
			USD 78390.00												
			Discount												
			Delivery charges												
			Tax												
			Total Amount Due												
			USD 78390.00												


 ASHISH VERMA

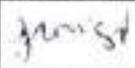
12/01/2024

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Commercial Invoice

Seller's Reference: 2238296301

	Name of signatory
	Glenda Sorso
	Export Documentation Co-ordinator
	Place (+ISO code)
	Auckland (NZ)
Signature	
	
<p>In the absence of other arrangements for charging interest the Seller reserves the right to charge interest on any amounts outstanding after the due date for payment of this account.</p>	

**OFFICIAL
PONTERRA INGREDIENTS
LIMITED
STAMP**


ASHISH VERAHESE
12/01/2026

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Dairy for life

Certificate of Analysis

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COA ID: 8103-500-2

COA Number: 2238256361-3

Product Description: WHEY PROTEIN CONCENTRATE 132

Factory: 4139 - Fonterra Edgecumbe Whsey

Batch: 23088823

Manufacture Date: 19 December 2020

Buyer Order: PO122688

Best Before Date: 18 December 2022

Parameter	Units of Measure	Test Method	Mean Result
Protein (B38 x N) as is	%m/m	Njeldahl	77.34
Fat	%m/m	Schmid-Bondzynski-Ratzlaff	5.24
Protein Dry Basis	%m/m	Mean	81.58
Moisture	%m/m	Gravimetric	5.20
Ash	%m/m	TGA 600	4.7
pH		5% TS 20°C	7.1
Lactose Monohydrate	%m/m	Phenol Sulphuric	5.90
Scorched Particles	/50g	ADPI	A
Foreign Matter	/50g		Pass
Flavour DFC		Sensory Evaluation	Typical
Aerobic Plate Count	cfu/g	ISO 4853	3400
Coliforms	cfu/g	Count IDF730	Not Detected
Escherichia coli	/g	Detection IDF170ALST-MUG	Not Detected
Yeast & Moulds	cfu/g	IDF 969	<1
Coag Positive Staphylococci	/g	Detection ISO 6888-2	Not Detected
Salmonella spp.	/750g	AOAC 961504/ ISO 6579	Not Detected
Listeria spp.	/125g	AOAC 961603/ ISO 11290	Not Detected

1 Attributes have been tested periodically. Results were taken from batch 23094246

Fonterra hereby certifies that the product supplied against this certificate was manufactured in New Zealand and samples have been examined and subjected to laboratory analysis. Such products are manufactured and tested in premises registered under statutory requirements by the New Zealand Ministry for Primary Industries. All premises are subject to regular audit to ensure compliance with the terms of, and conditions, of registration.

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ASHISH VERGHESE
12/01/2024



Certificate of Analysis

Dairy for life

COA ID: 8103-500-2

COA Number: 2238256361-3



Signatory: Tim Kirk

Title: General Manager Global Quality

Date: 12 February 2021

Customer.service@fonterra.com

Should you have any further queries please contact your Customer Service Representative or Account Manager

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AF
ASHISH VERGHESE

12/01/2026

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Food Import Clearance System v1.1

Logged In As : SACHIN SHIRKE [Authorized Person] [CHA] [TULSI IMPEX PVT. LTD.]

HelpDesk (0) Logout

Home New Application Application & Permission Discrepancy & Clarification Profile NOCs Bill of Entry History



Food Safety and Standards Authority of India (Ministry of Health and Family Welfare)



NO OBJECTION CERTIFICATE

Commodity Importer Detail(s)

Vessel Name	VSBU2604948.OOLU0501951	CHA Name	TULSI IMPEX PVT. LTD.
Importer IE Code	0396038301	Importer Name	GENERAL MILLS INDIA PVT. LTD.,
Consignment Number	ICA20210300012653	Application Date	Mar 31, 2021
Bill of Entry	3328953	Bill of Entry Date	Mar 27, 2021
Import Type	Regular Import		

Product(s)	IGH Number	Import Purpose	Mode	Description	Exporting Country	Transit Country
MULTI - PLY BAGS WHEY PROTIEN CONCENTRATE 80% [25 KGS/BAG] [35022000]	2278607	Commercial	Sea	MULTI - PLY BAGS WHEY PROTIEN CONCENTRATE 80% [25 KGS/BAG]	NEW ZEALAND	NEW ZEALAND

No Objection Confirmation

The above mentioned food consignment was sampled under sample no(s) : 4010420218CKA8KQ by Authorised Officer of FSSAI.

The Sample (s) was/were analysed by NABL Accredited Laboratory , and the report(s) was/were received by this organization on :

This office has No Objection if this consignment is released from this port as the result(s) of the analysis shows the samples(s) conform to the specifications prescribed under the Food Safety and Standards Act,2006 and Regulations made thereunder.

This is for your information and necessary action please.

Remarks

(i) The sample conforms for above parameters as per Provision of Food Safety Standards Rules & Regulations 2011. (ii) This test report refers only to the particular of sample(s) submitted for testing.

ASHISH VERGHSE 12/01/2026

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Subject: Final AQCS Clearance
From: "Dr. Sonia Sharma" <aqcs.mum-dadf@nic.in>
Date: 07-05-2021, 13:30
To: sea@tulsi-impex.com
CC: "sudam tulsi199" <sudam.tulsi199@gmail.com>

FINAL AQCS CLEARANCE (NOC)
(For NOC LG Cases)

The consignment of WPC imported by M/s. General Mills Pvt. Ltd., from Newzealand vide bill of entry no. 3328953 Date 27.03.2021 through Nhava Sheva Port was granted NOC LG by AQCS Mumbai on 19.04.2021.

The above consignment after FSSAI NOC is now finally cleared from AQCS Mumbai angle. The importer may submit this certificate (NOC) to Customs for taking necessary action in this regard. The bill of entry may be retrieved online, if required by Customs.

Vignesh.V, Ph.D.,

Quarantine Inspector

Thanks & Regards; ✍
Dr Sonia Sharma;
Quarantine Officer;
Animal Quarantine & Certification Services, Mumbai;
Department of Animal Husbandry & Dairying;
Ministry of Fisheries, Animal Husbandry & Dairying; ₹
Government of India;

Tel/Fax:+91- 22- 27552021

----- Original Message -----

From: sea@tulsi-impex.com
To: Dr. Sonia Sharma <aqcs.mum-dadf@nic.in>
Cc: sudam tulsi199 <sudam.tulsi199@gmail.com>
Sent: Thu, 06 May 2021 16:58:09 +0530 (IST)
Subject: BE NO.3746726 DATED 28/04/2021 || BL NO.18800030243 || MBL
NO.HLCULE1210311608 || CONTAINER NO.BMOU9215763 || JOB NO.00716

Dear Sir,

Please find herewith Letter of consignee General Mills India Pvt.

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ASHUTOSH VERGILKESSE

12/01/2024

Ltd. regarding typographical error of container no. and a mail sent to their supplier regarding this typographical error. Kindly do the needful.

Thanks & Regards,
Bhalchandra M. Patil
Sea Import Operation

Tulsi Impex Pvt. Ltd.
A-206, The Great Eastern Summit,
Sector-15, CBD Belapur,
Navi Mumbai - 400614
Hello : 022-2756 0935 extn-208
Fax : 022-2756 0492
Mobile : 8433997021
e-mail : sea@tulsi-impex.com
website : www.tulsi-impex.co.in

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

Subject:RE: BL NO.18800030243 || MBL NO.HLCULE1210311608 ||
CONTAINER NO.BMOU9215763 || JOB NO.00716
Date:Thu, 6 May 2021 11:16:25 +0000
From:Manish Tayade <Manish.Tayade@genmills.com>
To:Bhalchandra Patil <sea@tulsi-impex.com>
CC:Malipeddi Rao <Malipeddi.Rao@genmills.com>, Leena Babrekar <Leena.Babrekar@genmills.com>

Hi

Kindly refer the attached AQ letter and mail sent to shipper regarding the same.

Thanks,
Manish

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AK
ASHISH VESARGHESE
12/01/2026

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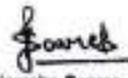
Certificate of Origin

1. Exporter / Consignor (name, address) FONTERRA LIMITED 100 FANSHAWE STREET PRIVATE BAG 92032 1010 AUCKLAND NEW ZEALAND Tel: 09 3748000 Fax: 09 3748001		Chamber Reference No. EC001905005	Exporter Reference No. 2238256361
2. Consignee GENERAL MILLS INDIA PVT. LTD VENTURA 992 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA		CERTIFICATE OF ORIGIN	
4. Transport Mode and Means CSL ATLANTIC 192		Port / Airport of Loading TAURANGA, NEW ZEALAND	UNLOCODE NZTRIG
Port / Airport of Discharge JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA		Final Place of Delivery JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA	UNLOCODE INNSA
5. Remarks Purchase Order Number: PO122588			

8. Item number; marks, numbers, number and kind of packages; description of goods COLL0501951 FONTERRAN20628	536 MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET	7. Gross Weight 13582.960 KG
---	--	--

This certificate is based on the information supplied to the Chamber of Commerce by the Exporter/Consignor and is not to be taken as amounting to a warranty or representation of fact by the Chamber or its servants. This certificate is valid only for the consignment described herewith. The undersigned duly authorised by the Auckland Regional Chamber of Commerce & Industry Inc certifies on the basis of information supplied and to the best of his/her knowledge and belief that the goods designated above are of New Zealand origin, production or manufacture.

Place and date of issue, name and signature

For and on Behalf of

 Jenisha Soares
 17 Feb 2021
 Auckland Regional Chamber of Commerce & Industry Inc
 AUCKLAND, New Zealand



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 ASHISH VERGHESSE
 12/01/2026



भारतसरकार
GOVERNMENT OF INDIA
वित्तमंत्रालय (राजस्वविभाग)
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
राजस्वआसूचनानिदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE (DRI)
इंदौर आंचलिक इकाई
INDORE ZONAL UNIT (IZU)

First Floor, BSNL Telephone Exchange Building, Transport Nagar, Indore
(M.P.)-452014

☎(0731) 2466548

✉ dri-indorezu@gov.in

F.No. DRI/IZU/16-2025/CI/INT-08/62

Dated: 22.04.2025

To,

The Director,
Food Safety and Standard Authority of India,
FDA Bhawan, Kotla Road, New Delhi.

Sir,

Subject: Request for providing clarification in respect of milk protein content in whey protein.

Please refer to this office letter F.No. DRI/IZU/01-2025/GI/INT-01/32 dated 04.04.2025 and also refer to your office email dated 07.04.2025, wherein test report of whey protein tested by FSSAI labs at the time of Import of various importer, were provided to this office.

2. In this regard, please find enclosed herewith some of test report of whey protein tested by FSSAI labs at the time of Import and the details of the same are asunder: -

S.J.	Importer Name	Importer IEC	Test report/certificate no.& date	Name of Lab	BE no. & Date
i	APHRODITE FOODS LLP	ABVFA3066G	01/ETHIMP2300476, Dt.27.05.2023	Envirocare labs pvt. Ltd.	5894084, Dt.11.05.2023
ii	APHRODITE FOODS LLP	ABVFA3066G	AUD/MUM/24-25/1970, Dt. 07.06.2024	Audentes labs and analytics Pvt. Ltd.	3634146, dt.24.05.2024
iii	General Mills India Pvt Ltd	0396038301	01/ETHIMP2400883, Dt.17.06.2024	Envirocare labs Pvt. Ltd.	3714351 dt.29.05.2024
iv	Glambia Performance Nutrition (India) Pvt Ltd	AAFCG7065H	AUD/MUM/24-25/4292, Dt.06/08/2024	Audentes labs and analytics Pvt. Ltd.	3972781 dt.13.06.2024
v	ANKUSH ENTERPRISES	0391145258	DACPL/REPORT/N MUM/2425/03-0492, Dt. 27.06.2024	Dr. Amin Controllers Pvt. Ltd.	3947575 dt.12.06.2024

3. This unit is currently investigating intelligence inputs indicating substantial evasion of Customs duty through mis-declaration in the import of whey protein. While investigation, it came

o/c

to notice that different labs are calculating protein content as per different methods/standards. In view of the above, it is requested to provide clarification on the following points: -

- A. Whether the milk protein content stated in the aforementioned report is on a "dry matter" basis or on an "as is" basis including moisture content?
 - B. If the milk protein content in the said report is on an "as is" basis, what is the method for calculating the protein content on a "dry matter" basis?
4. Early reply of the same is highly solicited.

This issues with the approval of the Additional Director General.

Encl.-As above

Yours faithfully,

P. Sunkar
22/4/25

(Parinati Sunkar)
Additional Director

Directorate of Revenue Intelligence,
Indore Zonal Unit, Indore

(42)

F. No. QA- 11023/57/2024-QA-FSSAI
भारतीय खाद्य सुरक्षा और मानक प्राधिकरण
(खाद्य सुरक्षा और मानक अधिनियम, 2006 के तहत स्थापित एक वैधानिक प्राधिकरण)
(गुणवत्ता आश्वासन प्रभाग)
एफडीए भवन, कोटला रोड, नई दिल्ली - 110002

दिनांक, 15 मई, 2025

प्रति

सुश्री परिणति सुनकर
अपर निदेशक
राजस्व खुफिया निदेशालय, इंदौर क्षेत्रीय इकाई
प्रथम तल, बीएसएनएल टेलीफोन एक्सचेंज भवन,
ट्रांसपोर्ट नगर, इंदौर

विषय: व्हे प्रोटीन में दूध प्रोटीन की मात्रा के संबंध में स्पष्टीकरण प्रदान करने हेतु अनुरोध

महोदया,

उपरोक्त विषय के संदर्भ में, पत्र संख्या QA-11023/57/2023-QA-FSSAI दिनांक 14 मई, 2025 की प्रति आपकी जानकारी एवं आवश्यक कार्रवाई हेतु संलग्न की जा रही है।

भवदीय,
Digitally signed by
Jyotsana Singh
Date: 15-05-2025
14:30:07
(ज्योत्सना सिंह)
खाद्य वि श्लेषक (क्यूए)
ईमेल: jyotsana.singh@fssai.gov.in

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F. No. QA- 11023/57/2024-QA-FSSAI
भारतीय खाद्य सुरक्षा एवं मानक प्राधिकरण
Food Safety and Standards Authority of India
(खाद्य सुरक्षा एवं मानक अधिनियम, 2006 के तहत स्थापित एक वैधानिक प्राधिकरण)
(A Statutory Authority established under the Food Safety & Standards Act, 2006)
(गुणवत्ता आवासन प्रभाग)
(Quality Assurance Division)
एफडीए भवन, कोटला रोड, नई दिल्ली-110002
FDA Bhawan, Kotla Road, New Delhi – 110002

दिनांक/Dated, 14 मई, 2025

प्रति/To,

Ms. Parinati Sunkar
Additional Director
Directorate of Revenue Intelligence, Indore Zonal Unit
First floor, BSNL Telephone exchange building, transport Nagar, Indore

Subject: Request for providing clarification in respect of milk protein content in whey protein

Madam,

This is in reference to Letter No. F.No. DRI/IZU/16-2025/CI/INT-08/62 dated 22.04.2025 received from your office regarding clarification on the determination of milk protein content in whey protein.

2. In this regard, the clarification for the following points are as follows:
- a. Whether the milk protein content stated in the aforementioned report is on a "dry matter" basis or on an "as is" basis including moisture content?

The milk protein content stated in the reports is provided on an "as is" basis, meaning it includes the moisture content. This aligns with Regulation 2.1.22 for Whey Protein Concentrate, which specifies the milk protein content as a minimum % by mass (m/m).

- b. If the milk protein content in the said report is on an "as is" basis, what is the method for calculating the protein content on a "dry matter" basis?

Calculating protein content on a "dry matter" basis is not a regulatory requirement. However, the method for such a calculation may be referenced from reputable journals or academic textbooks.

3. We trust that this provides the necessary clarity regarding the query. Please do not hesitate to contact us if you need further assistance or information.

Digitally signed by
Balasubramanian K
Date: 14-05-2025
17:45:48

7

(बाला सुब्रमनियन)
(Bala Subramanian)
संयुक्त निदेशक (गुणवत्ता आश्वासन)
Joint Director
(QA)



Subject: Request for providing clarification in respect of milk protein content in whey protein-reg

From : Mukesh Kumar Karela <m.karela89@gov.in> Thu, May 01, 2025 03:33 PM
Subject : Subject: Request for providing clarification in respect of milk protein content in whey protein-reg 2 attachments
To : bindu maurya <bindu.maurya@audenteslabs.com>

Good afternoon madam

Kind attention- Ms Bindoo Madam, Senior Scientist

Please refer to test report wrt protein content in WHEY PROTEIN CONCENTRATE -WPC 80 tested by on behalf of FSSAI of various importer.

2. In this regard, please find enclosed herewith some of test report of whey protein tested by Audents Labs and Analytics Pvt Ltd, Mumbai at the time of Import as under: -

S.I.	Importer Name	Test report/certificate no. & date	Name of Lab	BE no. & Date
I	APHRODITE FOODS LLP	AUD/MUM/24-25/1970, Dt. 07.06.2024	Audentes labs and analytics Pvt. Ltd.	3634146, dt.24.05.2024
II	Glambla Performance Nutrition (India) Pvt Ltd	AUD/MUM/24-25/4292, Dt.06/06/2024	Audentes labs and analytics Pvt. Ltd.	3972781 dt.13.06.2024

3. This unit is currently investigating a case indicating substantial evasion of Customs duty through mis-declaration in the import of whey protein. While investigation, it came to notice that different labs are calculating protein content as per different methods/standards and nowhere it is mentioned about how the protein content is calculated i.e. on the basis of "dry matter" or "as is basis including moisture". As the classification of the said product is depended on the percentage of protein content in dry matter. Therefore, it is requested to provide clarification on the following points: -

A. Whether the milk protein content stated in the aforementioned report is on a "dry matter" basis or on an "as is" basis including moisture content?

B. If the milk protein content in the said report is on an "as is" basis, what is the method for calculating the protein content on a "dry matter" basis?

4. Early reply of the same is highly solicited.

Thanks and Regards
 Mukesh Kumar Karela IRS

Deputy Director,
Directorate of Revenue Intelligence,
Indore Zonal Unit, Indore
Contact: 9024773271

— **3972781.pdf**
5 MB

— **3634146.pdf**
4 MB



Analytical & Environmental Services

ISO 9001:2015 Certified Laboratory
350, GIDC, Makarpura Industrial Estate,
Vadodara - 390 010, Gujarat, India.

Website : www.acsnabl.com

Office No.: 6359657778 Email : analyticalnabl@gmail.com

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To,

Mukesh Kumar Karela IRS
Deputy Director,
Directorate of Revenue Intelligence,
Indore Zonal Unit, Indore

Subject: Clarification in respect of milk protein content in WHEY PROTEIN CONCENTRATE -WPC 80

Ref : Your mail dated 1st May 2025

Resp. Sirji,

With respect to your mail dated 1st May 2025 and our telephonic discussion,

Clarification regarding Protein content in WHEY PROTEIN CONCENTRATE -WPC 80 is as under.

As per Conclusion of the both report mentioned bellow

(i) S/4508/2024/A/02/09/2024 Date 02-09-2024

(ii) S/5000/2024/A/05/10/2024 Dated 05-10-2024

A. Whether the milk protein content stated in the aforementioned report is on a "dry matter" basis or on an "as is" basis including moisture content?

WHEY PROTEIN CONCENTRATE covered under Regulation No. 2.1.22 of Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011, in which for the parameter of Milk Protein FSSAI Limit is Minimum 35.0 % (WHICH SHOWS MILK PROTEIN IS "AS IS" BASIS AND NOT ON "DRY MATTER" BASIS).

B. If the milk protein content in the said report is on an "as is" basis, what is the method for calculating the protein content on a "dry matter" basis?

For Calculating the protein content on a "dry matter" basis, Moisture content of the product is deducted while calculation protein content. This can be easily explained by following example.





Analytical & Environmental Services

ISO 9001:2015 Certified Laboratory
350, GIDC, Makarpura Industrial Estate,
Vadodara - 390 010, Gujarat, India.
Website : www.aesnabl.com

Office No.: 6359657778 Email : analyticalnabl@gmail.com

If Moisture is 4.3 %,

Protein is 80.05 % on "as is" basis

Then Calculation of Protein % on a "dry matter" basis - $80.05 \times 100 / (100 - \text{Moisture } \%)$

$$= 80.05 \times 100 / (100 - 4.3)$$

$$= 80.5 \times 100 / 95.7$$

$$= 84.12 \%$$

Protein is 84.12 % on "dry matter basis

Hope I have tried my level best to clarify the matter, if still any further any guidance is needed, please let me know, Sirji.

Thanking you.

With regards

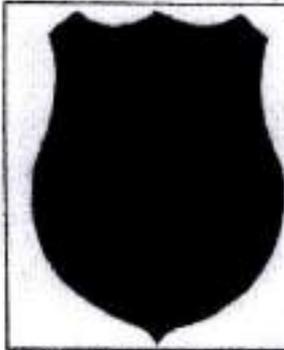
Place : Vadodara

Date : 08-05-2025



Quality Assurance

G R Gohil
Food Analyst
Analytical & Environmental Services
Vadodara



भारत सरकार
GOVERNMENT OF INDIA
विश्वबन्धुत्व विभाग (फाइनेंस विभाग)
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
राजस्वसूचनाविभाग
DIRECTORATE OF REVENUE INTELLIGENCE (DRI)
इंदौर क्षेत्रीय इकाई
INDORE ZONAL UNIT (IZU)

First Floor, BSNL Telephone Exchange Building, Transport Nagar, Indore-452014

☎(0731) 2466548 / (F)2466547

✉dri-indore@gov.in

F.No. DRI/IZU/16-2025/CI/INT-08 | 166

Date: 04.06.2025

To,
The Director,
Food Safety and Standard Authority of India,
FDA Bhawan, Kotla Road, New Delhi – 110002.

Sir/Madam,

Subject: Request for providing copies of past five year test report of whey protein tested by FSSAI labs at the time of import-reg.

Please refer to this office letter F.No. DRI/IZU/01-2025/GI/INT-01/32 dated 04.04.2025 and also refer to your office email dated 07.04.2025, wherein some test report of whey protein tested by FSSAI labs at the time of Import of various importer, were provided to this office.

2. Further, This unit is currently investigating the cases of customs duty evasion arising from mis-declaration in the import of Whey Protein by the following importers from various countries into India. The details of the said importers are as below:

S.I	Name of Importer	IEC No.
i	APHRODITE FOODS LLP	ABVFA3066G
ii	GENERAL MILLS INDIA PRIVATE LIMITED	0396038301
iii	GLANBIA PERFORMANCE NUTRITION (INDIA) PVT. LTD.	AAFCG7065H
iv	CALPRO SPECIALITIES PRIVATE LIMITED	589056395
v	K.P. MANISH GLOBAL INGREDIENTS PVT. LTD.	0407031693
vi	ANKUSH ENTERPRISES	0391145258

3. As you are aware that representative samples of all food/edible items are required to be sent to the nearest Food Safety and Standards Authority of India (FSSAI) labs, for testing of the same, by the Customs ports as per FSSAI Act. Similarly testing of whey protein is also done by FSSAI labs. The test result of

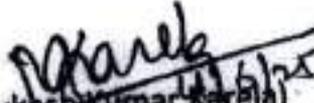
whey protein by FSSAI labs also indicate the content & quantum of the protein in the whey protein, apart from its edibility.

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4. In view of above, you are requested to provide copy of the test reports of whey protein tested by FSSAI labs of the above mentioned Importers for the period from 01.01.2021 to till date for further investigation.

5. Early reply of the same is highly solicited.

Yours faithfully,


(Mukesh Kumar Karela)
Deputy Director,
DRI, Indore Zonal Unit



भारत सरकार
GOVERNMENT OF INDIA
(वित्त मंत्रालय) राजस्व विभाग
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE (DRI)
इंदौर आंचलिक इकाई
INDORE ZONAL UNIT (IZU)

First Floor, BSNL Telephone Exchange Building, Transport Nagar, Indore-452014

☎ (0731) 2466548 / (F) 2466547

dri-indorezu@gov.in

F.No. DRI/IZU/16-2025/CI/INT-08 | 258

Dated: 20.06.2025
23.

To,

The Director,
Food Safety and Standard Authority of India,
FDA Bhawan, Kotla Road, New Delhi.

Madam/Sir,

Subject: Request for providing copies of past five years test report of whey protein tested by FASSAI labs at the time of import-reg.

Please refer to this office letter of even no. 186 dated 04.06.2025 wherein copies of past five years test report of whey protein tested by FASSAI labs at the time of import made by importers as mentioned in above referred letter dated 04.06.2025, were sought from your office. However, the requisite copies of past five years test report are yet to be received from your office.

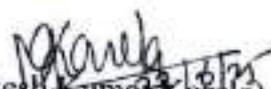
2. This office has already apprised your office that this unit is currently investigating the cases of customs duty evasion arising from mis-declaration in the import of Whey Protein by the following importers from various countries into India and huge government revenue is involved in this case :

Sr.No.	Name of Importer	IEC No.
i	M/s. Aphrodite Foods LLP	ABVFA3066G
ii	M/s. General Mills India Private Limited	0396038301
iii	M/s. Glanbia Performance Nutrition (India) Pvt. Ltd.	AAFCG7065H
iv	M/s. Calpro Specialities Private Limited	589056395
v	M/s. K.P. Manish Global Ingredients Pvt. Ltd.	0407031693
vi	M/s. Ankush Enterprises	0391145258

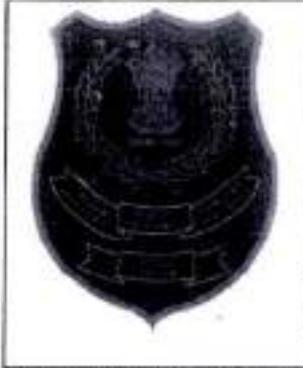
3. In view of above, it is once again requested to provide the copies of the past five years (2021-25) test reports of whey protein tested by FSSAI labs of the above-mentioned importers to this office at the earliest, for further investigation.

4. An early reply in the matter is highly solicited.

Yours truly,


(Mukesh Kumar Kafela)
Deputy Director,
DRI, Indore Zonal Unit

O/c



भारतसरकार
GOVERNMENT OF INDIA
वित्तमंत्रालय (राजस्वविभाग)
MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)
राजस्वआसूचनानिदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE (DRI)
इंदौरआंचलिक इकाई
INDORE ZONAL UNIT (IZU)

First Floor, BSNL Telephone Exchange Building, Transport Nagar, Indore-452014

☎(0731) 2466548 / (F)2466547

✉ dri-indorezu@gov.in

F.No. DRI/IZU/16-2025/CI/INT-08 | 503

Dated: 01.09.2025

To,
The Director,
Food Safety and Standard Authority of India,
FDA Bhawan, Kotla Road, New Delhi.

(REMINDER-II)

Madam/Sir,

Subject: Request for providing copies of past five years test report of whey protein tested by FASSAI labs at the time of import-reg.

Please refer to this office letters of even no. 186 dated 04.06.2025 & subsequent reminder letter of even no. 258 dated 20.06.2025 wherein copies of past five years test report of whey protein tested by FSSAI labs at the time of import made by importers as mentioned in above referred letter dated 04.06.2025, were sought from your office. However, the requisite copies of past five years test report are yet to be received from your office.

2. This office has already apprised your office that this unit is currently investigating the cases of customs duty evasion arising from mis-declaration in the import of Whey Protein by the following importers from various countries into India and huge government revenue is involved in this case :

Sr.No.	Name of Importer	IEC No.
i	M/s. Aphrodite Foods LLP	ABVFA3066G
ii	M/s. General Mills India Private Limited	0396038301
iii	M/s. Glanbia Performance Nutrition (India) Pvt. Ltd.	AAFCG7065H
iv	M/s. Calpro Specialities Private Limited	0589056395
v	M/s. K.P. Manish Global Ingredients Pvt. Ltd.	0407031693
vi	M/s. Ankush Enterprises	0391145258

3. In view of above, it is once again requested to provide the copies of the **past five years (2021-25)** test reports of whey protein tested by FSSAI labs of the above-mentioned importers to this office at the earliest, for further investigation.

4. An early reply in the matter is highly solicited.

Yours truly,


(Mukesh Kumar Kurela)
Deputy Director,
DRI, Indore Zonal Unit

olc

Re: Fwd: Request for providing copies of past five years test report of whey protein tested by FASSAI labs at the time of Import.

8/2 (60)

Muthuganesan N <muthuganesan.n@fssai.gov.in>

Tue, 21 Oct 2025 2:11:29 PM +0530

To: "dri-indorezu" <dri-indorezu@gov.in>

Cc: "Director Imports" <dir-imports@fssai.gov.in>, "RIDHI SOOD" <ridhi.sood@fssai.gov.in>, "Import Division" <import@fssai.gov.in>

Respected Sir/Madam,

In reference to the trail mail regarding copies of the past five years (2021-2025) test reports of whey protein (HS Code: 35022000 - Whey Protein Concentrate) tested by FSSAI laboratories for the said importer, as mentioned in the letter dated 01.09.2025, I am directed to forward herewith the compiled copies importer-wise reports for your kind information and necessary action.

As the file size is large, you can access the link for the same.

<https://workdrive.mgovcloud.in/folder/09c1h3db2ec4dd81b4dabb6801597848e8a4e>

Warm Regards,

**MUTHUGANESAN N,
TECHNICAL OFFICER,**

Trade and International Cooperation Division,
FSSAI-New Delhi (HQ).



----- On Wed, 17 Sep 2025 17:01:48 +0530 DRI Indore Zonal Unit <dri-indorezu@gov.in> wrote -----

good evening sir

Kindly refer to trail mail. HS Code is **35022000 (Whey protein concentrate)** for food item for which the copies of the laboratory reports have been requested by DRI, Indore.

Thanks and regards

Mukesh Kumar Karela
Deputy Director
Directorate of Revenue Intelligence,
Indore
9024773271

From: Muthuganesan N <muthuganesan.n@fssai.gov.in>

To: "dri-indorezu" <dri-indorezu@gov.in>

Cc: "Director Imports" <dir-imports@fssai.gov.in>, "RIDHI SOOD" <ridhi.sood@fssai.gov.in>

Date: Wed, 17 Sep 2025 15:56:58 +0530

Subject: Re: Fwd: Request for providing copies of past five years test report of whey protein tested by FASSAI labs at the time of Import.

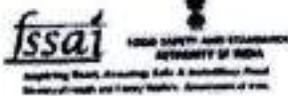
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Madam/Sir,

In reference to the trail mail, I am directed to request the **HS Code for above-mentioned food item**, for which the copies of the laboratory reports have been requested by DRI, Indore for listed Importer in attached letter.

Warm Regards,

MUTHUGANESAN N,
TECHNICAL OFFICER,
Trade and International Cooperation Division,
FSSAI-New Delhi (HQ).



===== Forwarded message =====

From: DRI Indore Zonal Unit <dri-indorezu@gov.in>

To: "dir-imports" <dir-imports@fssai.gov.in>

Date: Mon, 01 Sep 2025 16:06:35 +0530

Subject: Request for providing copies of past five years test report of whey protein tested by FASSAI labs at the time of Import.

===== Forwarded message =====

Please refer to this office letter of even no. dated 04.06.2025 & subsequent reminder letter of even no. 258 dated 20.06.2025 on the subject mentioned above.

It is once again requested to provide the copies of **the past five years (2021-2025) test report of whey protein tested by FSSAI labs** for the said importer.

An early reply in the matter is highly solicited.

Test Certificate No:		203211189		Date :	24.03.2021
REPORT OF LABORATORY ANALYSIS					
1	Sample Identification:	401032021GWPUAPP			
2	Ref No :	7273/20-21			
3	Sample received from:	MUMBAI JNPT			
4	Sample Particulars:	MULTI - PLY BAGS WHEY PROTIEN CONCENTRATE 80% [25 KGS/BAG]			
5	Volume / Weight:	500g			
6	Sample received Date & Time:	Time : 11:00 pm	on Date 18.02.2021		
7	Lot / Batch no:	23063204			
8	Date of Manufacture:	03.08.2020			
9	Fee Received:	<input type="checkbox"/> Yes			
10	Lab Code No:	LAB000214			
A. Physical Examination					
11	Type of Packaging:	PACK IN PLASTIC BAG			
12	Condition of Package:	Sample received in sealed Condition			
13	Physical Appearance of sample:	MULTI - PLY BAGS WHEY PROTIEN CONCENTRATE 80% [25 KGS/BAG] PACK IN PLASTIC BAG			
14	Labelling - Details sufficient:	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
15	If condition of packaging or sample or details provided in the label is not acceptable, provide reason				
B. Laboratory Analysis					
Analysis date of starting :		19.03.2021	Analysis date of completion :		24.03.2021
Test Results					
Sl No	Quality Parameters	Test Method	Test Results	Specified limit as per FSSR / as per COA if not mentioned in FSSR	
1	Moisture, maximum % (m/m)	FSSAI manual (2017) milk and milk products	3.18%	Max 6.0 %	
2	Milk fat, minimum %, (Dry basis)	CommGrade/L3-MCT-FOO-037	0.86%	Max 1.0 %	
3	Milk Protein	CommGrade/L3-MCT-FOO-036	73.97%	Min 35.0 %	
4	Coliform	IS 5401 (I) : 2012	<10	10/g	

D-164, Anand House TTC Industrial area, navi Mumbai

Test Certificate No:		203211189	Date :	24.03.2021
5	Yeast & Mould	IS 5403 : 1999	<10	50 /g
6	S.aureus	ISO 6888-1 : 1999	<10	10/g
7	Salmonella	ISO 6579-1 : 2017	Not Detected	Absent/25g
8	Listeria monocytogens	ISO 11290-1 : 2017	Absent	Absent/g
9	Bacillus Cereus	IS 5887(VI):2012	<10	5*10 ⁴ /g
10	Sulphide Reducing Clostridia	ISO 15213:2003	<10	50/g
11	TPC	IS 5402 : 2012	7 cfu	3X10 ⁴ /g
12	Lead	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	0.1 PPM
13	Copper	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.8 PPM)	30 PPM
14	Tin	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	250 PPM
15	Arsenic	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	1.1 PPM
16	Mercury	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	1.0 PPM
17	Cadmium	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	1.5PPM
18	Malamine	CommGrade/L3-MCT-RD-013	BLQ(LOQ 0.1PPM)	2.5 PPM
19	Methyl Mercury	CommGrade/L3-MCT-FOO-001	BLQ(LOQ 0.01 PPM)	0.25PPM
C. Conclusion				
<input checked="" type="checkbox"/> The sample conforms to the specifications laid down for all the parameters in the FSSAI Act 2006 and the rules and regulations 2011 made thereunder. BLQ-Below limit of Quantification, LOQ-Limit of Quantification				
Place : Mumbai		Signature : <i>Pr. Kharsambale</i>		
Date : 24.03.2021		Name & seal & designation Mr. Pramod Kharsambale Food Analyst		



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 		Port Code INNSA1 BE No 2918119 BE Date 26/02/2021 BE Type H JECBY 03960383010 OCC COPY OCC COPY DSTIN/TYPE 27AAACG1773B1Z0/G CB CODE AAACT89700CH004 TYPE INV ITEM CONT Nos 1 1 1 PKG 1002 G.WT (KGS) 25410.72 BE125020211030											
INDIAN CUSTOMS PORT : INCH, NHAYA SHEVA, TAL-URAN, DIST-RAIGAD-400707 BILL OF ENTRY FOR HOME CONSUMPTION													
PART - F - BILL OF ENTRY SUMMARY													
A. STATUS	1. BE STATUS	2. MODE	3. DEF BE	4. KACHA	5. SEC 48	6. REMF	7. ADV BE (Y/N/P)	8. ASSESS	9. EXAM	10. HSS	11. FIRST CHECK	12. PROV FINAL	
	OCC COPY	Sea	I	N	N	N	C	Y	N	N	N	F	
B. DECLARANT	1. COUNTRY OF ORIGIN NEW ZEALAND 2. PORT OF LOADING Tauranga						3. COUNTRY OF ORIGIN NEW ZEALAND 4. PORT OF SHIPMENT Tauranga						
	1. IMPORTER NAME & ADDRESS GENERAL MILLS INDIA PRIVATE LIMITED 902 VENTURA HIRANANDANI BUSINESS PARK POWAI Contact No: 319 MUMBAI 400075						2. CB NAME TULSI IMPEX PVT LTD 3. AEO 4. UCR						
C. DUTY SUMMARY	AD CODE	2ACD	3. SWS	4. NCCD	5. ADD	6. CVD	7. GST	8. CESS	10. TOT. ASS VAL				
	2160038.5	0	216003.8	0	0	2371720	0	0	10800182				
D. MANIFEST DETAILS	5. SG	10. SAED	11. OSA	12. TTA	13. HEALTH	14. TOTAL DUTY	15. INT	16. PNLT	17. FINE	18. TOT. AMOUNT			
						4747760	5853	0	0	4753613			
E. BOND DETAILS	1. BOND NO.	2. PORT	3. BOND CD	4. DEBT AMT	5. BGT AMT	1. SR NO	2. CHALLAN NO	3. PAID ON	4. AMOUNT (Rs.)				
						1	2034221062	19/03/2021	4747760				
F. PROCESSING DETAILS	1. WSE NO.	2. DATE	3. WSE SITE	4. WH CODE	1. S. NO	2. INVOICE NO	3. INV. AMT	4. CUR					
					1	2238104823	146542.5	USD					
G. CONTAINER DETAILS	1. EVENT	2. DATE	3. TIME	EXCHANGE RATE									
	1. Unloading	26-FEB-21	11:23	1 USD=73.7 INR									
H. INVOICE DETAILS - SUMMARY	2. Measurement	15-MAR-21	12:37										
	3. OCC	25-03-2021	13:45										
I. CONTAINER DETAILS	1. LENO	2. LCU FCI	3. TRUCK	4. SEAL	5. CONTAINER NUMBER								
	1	F		20300	MSKU1630163								
DOC NO.							2041069875						
OCC DATE							25-03-2021						
													
GLOSSARY A : Def - Deferred Payment; BE - MP - Bimport; ADV - Advance; P - Port; HSS - High Security; B - CB - Customs Bond; ASO - Authorized Economic Operator; UCR - Unique Customs Reference; D - GIM - Gateway IGM; O - WSE - Warehouse; S - I - OCC - Out of Charge; R - Part IV for full list of Invoices; J - Part IV for full list of Containers.													



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
JNNSA1	2918119	26/02/2021	H
IEC/B	03960383010	OOC COPY	
GSTIN/TYPE	27AAACG1773B1Z0G		
CB CODE	AAACT8970DCH001		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	1002	G.WT (KGS)	25410.72



PART - B INVOICE & VALIDATION DETAILS (Invoice)

1. I.S. NO	2. INVOICE NO. & DT.	3. PURCHASE ORDER NO & DT	4. LC NO & DATE	5. CONTRACT NO & DATE
1	2238104823 26-JAN-21			

1. BUYER'S NAME & ADDRESS		2. SELLER'S NAME & ADDRESS	
GENERAL MILLS INDIA PRIVATE LIMITED 902 VENTURA HIRANANDANI BUSINESS PARK POWAI Contact No. 319 MUMBAI 400076			
3. SUPPLIER NAME & ADDRESS		4. THIRD PARTY NAME & ADDRESS	
M/S. FONTERRA INGREDIENTS LIMITED 109 FANSHAWE STREET PRIVATE BAG 920 32 1070 AUCKLAND NEW ZEALAND NEW ZEALAND LAEO			
A. AD CODE		6460004	

1. INV VALUE	2. FRIGHT	3. INSURANCE	4. HSS	5. LOADING	6. COMM	7. PAY TERMS	8. EVALUATION METHOD
146542.5						OTH	RULE 3 (DETERMINATION OF METHOD OF VALUATION)
14. Cur. (USD)						9. RELTD 39. SVB CH	11. SVB NO
15. Term C/F						No	12. DATE

1. C&B	2. CoC	3. CoP	4. HND CHG	5. GAS	6. DOC. CH	7. MISC CHARGE	8. LABR. VALUE
							10800182.25
7. COO	8. R & LF	9. OTH COST	10. LD / ULD	11. WS	12. OTC		

1. S. NO.	2. CTH	3. DESCRIPTION	4. UNIT PRICE	5. QUANTITY	6. UOC	7. AMOUNT
1	35022000	MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% (25 KGS/BAG)	5.850000	25050.000000	KGS	146542.50

OUT OF CHARGE

GLOSSARY

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

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 	Port Code	BE No	BE Date	BE Type	
	NNSA1	2918119	26/02/2021	H	
IEC/Br	0396038301/0	OOC COPY			
GSTIN/TYPE	27AAACG1773B1Z0G				
CB CODE	AAACT6970DCH004				
TYPE	INV	ITEM	CONT		
Nos	1	1	1		
PKG	1002	G.WT (KGS)	25410.72	BE 1250320211353	

PART - III - DUTIES

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION					6. FS	7. PQ	8. OC	9. WC	10. AQ	
	11. UPI	12. COO	13. C. QTY	14. C. UQC	15. S. QTY	16. S. UQC	17. SCH #	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE			
	1	1	35022000	NOEXCISE	MULTI - FLY BAGS WHEY PROTIEIN CONCENTRATE 80% (25 KGS/BAG)					Y	N	N	N	Y	
	5.85	NZ	25050	KGS	25050	KGS		S	N	N				FSI-200	
	23. PRODN/CONTROL		25. QUALFR	26. CONTNT	27. STMT	28. SUP DOCS	29. ASSESS VALUE		30. TOTAL DUTY						
	N	N	Y	N	N	Y	10800182.25		4747760.1						
B. ITEM DUTY	DUTY	1. SCD	2. ACD	3. SWS	4. RAD	5. GST	6. G. CESS	7. ADD	8. CYD	9. SG	10. T. VALUE				
	Notes No.	050/2017				001/2017	004/2017								
	Notes SNo.	211				185	56								
	Rate	20		10		18	0		0						
	Amount	2160036.5		216003.6		2311720	0	0	0						
	Duty Fr	0		0		0	0		0						
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CADC	6. EADC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR				
	Notes No.					019/2021									
	Notes SNo.					17									
	Rate					0		0	0						
	Amount					0		0	0						
	Duty Fr					324054.68									

OUT OF CHARGE

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, BCH - Scheme Code



INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INNSAI	2915119	25/02/2021	H
ICCB#	0306038301/0	OOC COPY	
GSTIN/TYPE	27AAACG1773B170K3		
CB CODE	AAACT6970DCH004		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	1002	G.WT (KGS)	25410.72



PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS											
1. INVSNO	2. ITMSNO	3. REF NO	4. REF DT	5. PRT CD	6. LAB	7. P/F	8. LOAD DATE	9. P/F			
B. PREVIOUS RES											
1. INVSNO	2. ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6. UNIT PRICE	7. CURRENCY CODE					
C. RE-IMPORT AFTER EXPORT											
1. INVSNO	2. ITMSNO	3. RDTN NO	4. RLNO	5. PRT	6. JNO	7. DUTY	8. RLNO	9. RB DT	10. PORT CD	11. INV	12. BOTE MN
D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS											
1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE CY	6. TRANS CY	7. ADDRESS					
E. ACCESSORY STATUS											
1. INVSNO	2. ITMSNO	3. ACCESSORY ITEM DETAILS									
F. LICENCE DETAILS											
1. INVSNO	2. ITMSNO	3. LIC RLNO	4. LIC NO	5. LIC DATE	6. CODE	7. PORT	8. DEBT VALUE	9. QTY	10. UQC	11. DEBT QTY	
G. CERTIFICATE DETAILS											
1. CERTIFICATE NUMBER	2. DATE	3. TYPE	4. PRG LEVEL	H. HSE DETAILS							
I. SINGLE WINDOW DECLARATION											
1. INVSNO	2. ITMSNO	3. INFO TYPE	4. QUALIFIER	5. INFO CD	6. INFO TEXT	7. INFO WSK	8. UQC				
1	1	CHR	POC								
1	1	CHR	STC	STCNR		25050	KGS				
1	1	PNM	COM		WHEY PROTEIN						
1	1	CTG	PSR	PFS							
1	1	CTG	MRC	MSC							
J. SINGLE WINDOW DECLARATION - CONSTITUENTS											
1. INVSNO	2. ITMSNO	3. C SNO	4. NAME	5. CODE	6. PERCENTAGE	7. YIELD PCT	8. JNO				
K. SINGLE WINDOW DECLARATION - CONTROL											
1. INVSNO	2. ITMSNO	3. CONTROL TYPE	4. LOCATION	5. CRT DT	6. RENO DT	7. RES CD	8. RES TEXT				
L. SUPPORTING DOCUMENTS											
1. INVSNO	2. ITMSNO	3. TYPE	4. ICEGATE ID	5. IIRN	6. DDC CODE/ISSUE PLACE	7. ISSUE DT	8. EXP DT				
0	0	10500	TULSIBKT	2021030100015124							
0	0	16500	TULSIBKT	2021031200012582							
0	0	329AS	ICEBEBFIRSTCOPY	1202103150022744	India	12-MAR-21	28-MAR-22				
1	1	91100	TULSIBKT	2021020200015565	MUMBAI	15-MAR-21					
1	1	70560	TULSIBKT	2021022400030332		26-JUN-17					
1	1	0010F	TULSIBKT	2021022400030333	NEW ZEALAND	26-JAN-21					
1	1	5350A	TULSIBKT	2021022400030334	NEW ZEALAND	13-JAN-21					
1	1	38000	TULSIBKT	2021022400030334	NEW ZEALAND	21-JAN-21					
1	1	27100	TULSIBKT	2021022400030335	NEW ZEALAND	25-JAN-21					
1	1	0119H	TULSIBKT	2021022400030522	NEW ZEALAND	28-JAN-21					
1	1	0119H	TULSIBKT	2021022500073415	NEW ZEALAND	28-JAN-21					
M. CONTAINER DETAILS											
1. CONTAINER NUMBER	2. TRUCK NUMBER	3. SEAL NUMBER	4. FCL/LCL								
MSKU1500163		20300	F								
N. INVOICE DETAILS											
1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR								
1	2238104823	146542.5	USD								

OTHER ADDITIONAL INFORMATION

GLOSSARY

A: Ref No - SVB Reference Number, Ref Dt - SVB Reference Date, F: Code - License Scheme Code, G: PRC - Proceeding, J: ING - Importer
K: RES CD - Control Result Code, RES TEXT - Control Result Text

02



INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INNSA1	2918119	25/02/2021	H
EC/Br	0396038301/0	OOC COPY	
GSTIN/TYPE	77AAACG17738120/G		
CB CODE	AAACT6970DCH004		
TYPE	INV	ITEM	CONT
Nos	1	1	1
PKG	1002	G.WT (KGS)	25410.72



PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER

Examination has not been prescribed for this BE. So Examination Order is not Required

B. EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Item No	Item No	Agency	Status
1	1	AQ NOC Needed	FS NOC Needed

C. COMPULSORY COMPLIANCE

Mandatory Compliance Requirements Examination Instructions (CTH) - 35022000 * IMPORT OF MILK AND MILK BASED PRODUCTS INCLUDING CHOCOLATES AND CHOCOLATE PRODUCTS AND CANDIES/CONFECTIONERIES/FOOD PREPARATIONS WITH MILK OR MILK SOLIDS AS AN INGREDIENT FROM CHINA PROHIBITED UNTIL THE CAPACITY OF ALL LABORATORIES AT PORTS OF ENTRY HAVE BEEN SUITABLY UPGRADED FOR TESTING MELAMINE REF. DGFT. NOTEN. NO. 01/2015-20 DT. 23.04.2019 *Mandatory Compliance Requirements Examination Instructions (FOR NOTIFICATION)-0502007 211 **Vfy GOODS ARE OF CTH 29054300, 29054400, 3301, 3501, 3502, 3503, 3504, 3505, 38091000. **

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

DOC No	2041069875	DOC Date	25-03-2021
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OUT OF CHARGE

COMPLIANCES



INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INNSA1	2918119	26/02/2021	H
ECR/IR	03960383010	DOC COPY	
GSTIN/TYPE	27AAACG177361Z0G		
CB CODE	AAACT6970DC4004		
TYPE	INV	ITEM	CONT
No	1	1	1
PKG	1002	G.WT (KGS)	25410.72



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.

OUT OF CHARGE COPY

A. DECLARATION STATEMENT

B. AUTHORIZED SIGNATORY

DATE
PLACE

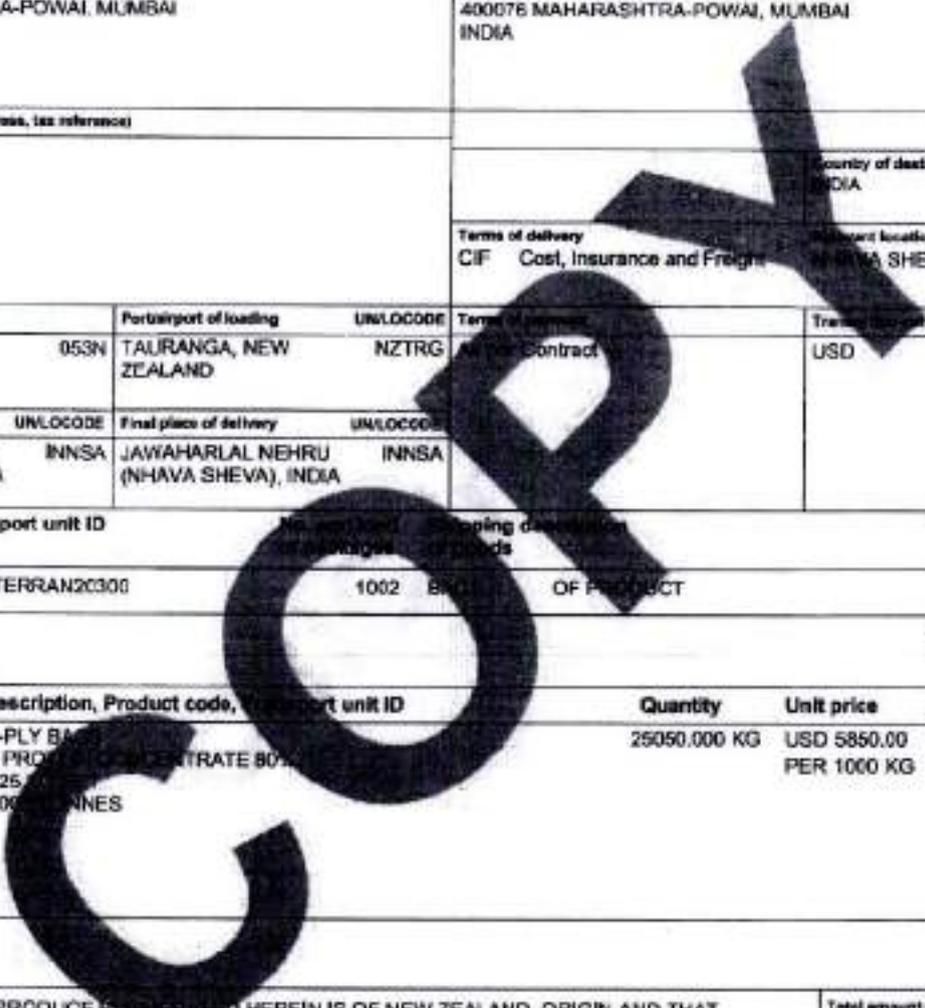
AUTHORISED SIGNATORY

CHA NAME : TULSI IMPEX PVT LTD

Commercial Invoice

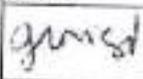
94

5 (name, address, tax reference) FONTERRA INGREDIENTS LIMITED TAX ID: 49-836-260 109 FANSHAWE STREET PRIVATE BAG 92032 1010 AUCKLAND NEW ZEALAND Tel: 09 3749000 Fax: 09 3799001		Invoice number 2238104823 Invoice date 26 January 2021 Buyer's reference PO122588		
Seller's reference 2238104902 Other reference				
Consignee (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA		Buyer (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA		
Freight Forwarder (name, address, tax reference)		Country of destination INDIA ISO Code IN Terms of delivery CIF Cost, Insurance and Freight Port of destination NHAVA SHEVA		
Transport mode and means RIO MADEIRA	UNLOCODE 053N	Port/airport of loading TAURANGA, NEW ZEALAND UNLOCODE NZTRG	Terms of transport Contract	Transport currency USD
Port/airport of discharge JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA	UNLOCODE INNSA	Final place of delivery JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA UNLOCODE INNSA		
Shipping marks, Transport unit ID MSKU1830163 FONTERRAN20300		Number of packages 1002		Total gross wt(kg) 25410.720 KG
				Total net wt (kg) 25050.000 KG
Item / packages Item description, Product code, Transport unit ID				
1002	MULTIPLY B... WHEY PRO... EACH 25... 25.0500... UNNES	Quantity 25050.000 KG	Unit price USD 5850.00 PER 1000 KG	Amount USD 146542.50
CERTIFIED THAT THE PRODUCE ENCLOSED HEREIN IS OF NEW ZEALAND ORIGIN AND THAT ALL OF THE ABOVE STATEMENTS ARE TRUE AND CORRECT.				
				Total amount (gross) USD 146542.50 Discount Delivery charges Tax Total Amount Due USD 146542.50



Commercial Invoice

Seller's Reference: 2238104802

	Name of signatory
	Glenda Soriso
	Export Documentation Co-ordinator
	Place (HSO code)
	Auckland (NZ)
Signature	
	
<p>In the absence of other arrangements for charging interest the Seller reserves the right to charge interest on any amounts outstanding after the due date for payment of this account.</p>	

**OFFICIAL
FONTERRA INGREDIENTS
LIMITED
STAMP**

COPY



Packing List

Exporter / Consignor (Name, address)
FONTERRA LIMITED
 109 FANSHAWNE STREET
 PRIVATE BAG 92032
 1010 AUCKLAND
 NEW ZEALAND

Invoice Date
 26 January 2021

Buyer's Reference
 PO122988

Consignee (Name, address)
GENERAL MILLS INDIA PVT. LTD
 VENTURA
 902 HIRANNIDANI BUSINESS PARK
 400076 MAHARASHTRA-POMAL, MUMBAI
 INDIA

Transport Mode and Means
 RIO MADEIRA 053N

Port / Airport of Loading
 TAURANGA, NEW ZEALAND

UNL/Origin
 NZTRG

Port / Airport of Destination
 JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA

Final Place of Destination
 JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA

UNL/Origin
 INNSA

Item description
 1002 MULTI-PLY BAGS
 WHEY PROTEIN CONCENTRATE 80%
 EACH 25 KG NET

Gross Weight
 25410.720 KG

Net Weight
 23050.000 KG

Container Number, Seal Number
 MSKU1830183 FONTERRAM20390

Lot / Cypbar
 23083864 4139
 23074197 4139
 23076699 4139

Quantity
 155
 600
 247
 1002
 1902

Production Date
 03-OCT-2022
 03-OCT-2022
 26-OCT-2022

Sub Total
 Order Total
 Grand Total



DRY



BE- 3453858 dtd 06.04.21

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envirocare labs[®] pvt. ltd.
Analysis and Beyond...

Enviro House,
A7-AB, MIDC, Wagle Industrial Estate,
Main Road, Thane - 400004 India
Tel: +91 22 2583 8286-90
CIN : U55999MH1988PTC0415038

www.envirocare.co.in
info@envirocare.co.in

FORM 2

[See regulation 10(5)]

REPORTS OF LABORATORY ANALYSIS

Test Certificate No: 01/TH/IM/4/21/0299

Date: 27.04.2021

ULR Number: TC828421000021693F

Report of Laboratory Analysis

1. Sample Identification : 401042021YXG55B9-2
2. Ref No : ---
3. Sample received from : Authorized officer - JNPT, FSSAI, Mumbai
4. Sample Particulars : Multi Ply Bags Whey Protein Concentrate 80%
5. Volume/Weight : Approx. 280 g
6. Sample received Date and Time : Time : 09:00 AM Date: 22.04.2021
7. Lot/ Batch no : 23089512
8. Date of Manufacture : 23/12/2020
9. Fee Received : No
10. Lab Code No : TH/IM/4/21/0299

A. Physical Examination

11. Type of Packaging : Loosed sealed Plastic Bottle
12. Condition of Package : Ok
13. Physical Appearance of sample : Fit For Analysis
14. Labelling - Details sufficient : No
15. If condition of packaging or sample or details provided in the label is not acceptable, provide reason: Received in plastic bottle without original label.





B. Laboratory Analysis

Analysis date of starting: 22.04.2021

Analysis Date of completion: 26.04.2021

Test results

Sr. No.	Quality Parameters	Prescribed standards as per 2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.	Test Results	Test Method
1	2,4-Dichlorophenoxy Acetic Acid	Max 0.05 mg/kg	<0.01 mg/kg	EL/SOP/521
2	Acephate (expressed as mixture of Methamidophos and acephate)	Max 0.02 mg/kg	<0.01 mg/kg	
3	Acetamiprid	Max 0.02 mg/kg	<0.01 mg/kg	
4	Bifenthrin	Max 0.2 mg/kg	<0.01 mg/kg	
5	Bitertanol	Max 0.05 mg/kg	<0.01 mg/kg	
6	Carbaryl	Max 0.05 mg/kg	<0.01 mg/kg	
7	Carbendazim	Max 0.1 mg/kg	<0.01 mg/kg	
8	Cypermethrin (sum of isomers)	Max 0.05 mg/kg	<0.01 mg/kg	
9	Deltamethrin (Decamethrin)	Max 0.05 mg/kg	<0.01 mg/kg	
10	Dichlorvos (DDVP)	Max 0.01 mg/kg	<0.01 mg/kg	
11	Difenoconazole	Max 0.02 mg/kg	<0.01 mg/kg	
12	Dimethoate	Max 0.05 mg/kg	<0.01 mg/kg	
13	Edifenphos	Max 0.01 mg/kg	<0.01 mg/kg	
14	Ethion	Max 0.5 mg/kg	<0.01 mg/kg	
15	Ethofenprox (Etofenprox)	Max 0.02 mg/kg	<0.01 mg/kg	
16	Fenvalerate	Max 0.01 mg/kg	<0.01 mg/kg	
17	Imidacloprid	Max 0.1 mg/kg	<0.01 mg/kg	
18	Indoxacarb	Max 0.1 mg/kg	<0.01 mg/kg	
19	Methomyl	Max 0.02 mg/kg	<0.01 mg/kg	
20	Metolachlor	Max 0.01 mg/kg	<0.01 mg/kg	
21	Monocrotophos	Max 0.02 mg/kg	<0.01 mg/kg	
22	Oxydemeton-Methyl	Max 0.01 mg/kg	<0.01 mg/kg	
23	Paraquat dichloride (Determined as Paraquat cations)	Max 0.01 mg/kg	<0.01 mg/kg	
24	Penconazole	Max 0.01 mg/kg	<0.01 mg/kg	
25	Phenthoate	Max 0.01 mg/kg	<0.01 mg/kg	
26	Pirimiphos-methyl	Max 0.05 mg/kg	<0.01 mg/kg	

This report cannot be reproduced in parts. The results relate to sample tested.

Page 2 of 3





Sr. No.	Quality Parameters	Prescribed standards as per <u>2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1</u> (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.	Test Results	Test Method
27	Propiconazole	Max 0.01 mg/kg	<0.01 mg/kg	EL/SOP/521
28	Benomyl(Sum of benomyl and carbendazim expressed as carbendazim)	Max 0.1 mg/kg	<0.01 mg/kg	
29	Thiacloprid	Max 0.05 mg/kg	<0.01 mg/kg	
30	Thiamethoxam	Max 0.05 mg/kg	<0.01 mg/kg	
31	Thiophanate-Methyl	Max 0.05 mg/kg	<0.01 mg/kg	
32	Triadimefon	Max 0.01 mg/kg	<0.01 mg/kg	
33	Trichlorfon	Max 0.05 mg/kg	<0.01 mg/kg	
34	Chlorothalonil	Max 0.07 mg/kg	<0.01 mg/kg	
35	Chlorpyrifos	Max 0.02 mg/kg	<0.01 mg/kg	
36	Copper	Max 30 mg/kg	<0.1 mg/kg	EL/SOP/534
37	Lead	Max 2.5 mg/kg	<0.1 mg/kg	
38	Arsenic	Max 1.1 mg/kg	<0.1 mg/kg	
39	Tin	Max 250 mg/kg	<0.1 mg/kg	
40	Cadmium	Max 1.5 mg/kg	<0.1 mg/kg	
41	Mercury	Max 1 mg/kg	<0.1 mg/kg	

C. Conclusion

The Sample conforms to the specifications laid down for all the above parameters in the Act and the rules and regulations made there under.

This report is issued and to be read in conjunction with report No. 02/TH/IM/4/21/0299.

—End of Test Report—

Place: Thane

Date: 27.04.2021

Signature

Shradha Dwivedi.
Food Analyst
(Authorized Signatory)

Soumya Nair
Assistant Manager
(Authorized Signatory)





envirocare labs[®] pvt. ltd.
Analysis and Beyond...

Enviro House,
A7-AB, MIDC, Vagle Industrial Estate,
Main Road, Thane - 400024, India
Tel/Fax : +91 22 2583 8286 - 89
CIN: U99999MH1088PTCO45036

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FORM 2

[See regulation 10(5)]

REPORTS OF LABORATORY ANALYSIS

Test Certificate No: 02/TH/IM/4/21/0299

Date: 26.04.2021

Report of Laboratory Analysis

1. Sample Identification : 401042021YXGSSB9-3
2. Ref No : ---
3. Sample received from : Authorized officer - JNPT, FSSAI, Mumbai
4. Sample Particulars : Multi Ply Bags Whey Protein Concentrate 80%
5. Volume/Weight : Approx. 270 g
6. Sample received Date and Time : Time : 09:00 AM Date: 22.04.2021
7. Lot/ Batch no : 23089512
8. Date of Manufacture : 23/12/2020
9. Fee Received : No
10. Lab Code No : TH/IM/4/21/0299

A. Physical Examination

11. Type of Packaging : Loose sealed Plastic Bottle
12. Condition of Package : Ok
13. Physical Appearance of sample : Fit For Analysis
14. Labeling – Details sufficient : Yes
15. If condition of packaging or sample or details provided in the label is not acceptable, provide reason: Received in plastic bottle without original label.



B. Laboratory Analysis

Analysis date of starting :22.04.2021 Analysis Date of completion :26.04.2021

Test results

Sr. No.	Quality Parameters	Prescribed standards as per 2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.	Test Results	Test Method
1	Moisture	Max 6.0 %	4.11%	FSSAI manual 2016
2	Milk Protein	Min 35.0%	74.96%	EL/SOP/549
3	Milk Fat	Max 10%	5.71%	EL/SOP/502
4	Scorched Particles	Max Disc B (15 mg)	<Disc A (7.5mg)	IS 13500 : 1992
5	Azoxystrobin	Max 0.01 mg/kg	<0.01 mg/kg	EL/SOP/521
6	Buprofezin	Max 0.01 mg/kg	<0.01 mg/kg	
7	Carbofuran (sum of carbofuran and 3-hydroxy carbofuran expressed as carbofuran)	Max 0.05 mg/kg	<0.002 mg/kg	
8	Chlorantraniliprole	Max 0.05 mg/kg	<0.01 mg/kg	
9	Chlothianidin (Chlothianidin and its metabolites Thiazolymethylguanidine (TMG), Thiazolymethylurea (TZMU), Methylnitroguanidine (MNG) TMG)	Max 0.02 mg/kg	<0.01 mg/kg	
10	Dinotefuran	Max 0.1 mg/kg	<0.01 mg/kg	
11	Fenpropathrin	Max 0.1 mg/kg	<0.01 mg/kg	
12	Fipronil	Max 0.02 mg/kg	<0.01 mg/kg	
13	Flubendiamide	Max 0.1 mg/kg	<0.01 mg/kg	
14	Flusilazole	Max 0.05 mg/kg	<0.01 mg/kg	
15	Glufosinate Ammonium	Max 0.02 mg/kg	<0.01 mg/kg	
16	Kresoxim Methyl	Max 0.01 mg/kg	<0.01 mg/kg	
17	Mancozeb	Max 0.05 mg/kg	<0.01 mg/kg	
18	Methyl Chlorophenoxy Acetic Acid (MCPA)	Max 0.04 mg/kg	<0.01 mg/kg	
19	Metiram as CS2	Max 0.05 mg/kg	<0.01 mg/kg	
20	Phorate (sum of Phorate, its oxygen analogue and their sulphosides and sulphones, expressed as phorate)	Max 0.05 mg/kg	<0.01 mg/kg	
21	Pyraclostrobin	Max 0.03 mg/kg	<0.01 mg/kg	
22	Tebuconazole	Max 0.01 mg/kg	<0.01 mg/kg	
23	Triaccontanol	Max 0.01 mg/kg	<0.01 mg/kg	
24	Emamectin Benzoate	Max 0.01 mg/kg	<0.01 mg/kg	
25	Methyl Mercury	Max 0.25 mg/kg	<0.1 mg/kg	ICP-OES
26	Melamine	Max 2.5 mg/kg	<2.0 mg/kg	EL/SOP/518



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Analysis and Beyond...

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C. Conclusion

The Sample conforms to the specifications laid down for all the above parameters in the Act and the rules and regulations made there under.

This report is issued and to be read in conjunction with report No. 01/TH/IM/4/21/0299.

--End of Test Report--

Place: Thane

Date: 27.04.2021

Signature

Shradha Dwivedi.
Food Analyst
(Authorized Signatory)

Soumya Nair
Assistant Manager
(Authorized Signatory)

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INDIAN CUSTOMS		Port Code	BE No	BE Date	BE Type
PORT: JNCH, NRIAYA SHEVA, TAL. URAM, DIST. RAJGAD-490707		INNSA1	3453858	06/04/2021	H
BILL OF ENTRY FOR HOME CONSUMPTION		ECIBr	0396038301/0	ODC COPY	
		ESTIN/TYPE	27AAACG1773B120/0		
		CB CODE	AAACT6970DCH004		
		TYPE	INV	ITEM	CONT
		Nos	1	1	2
		PKG	2008	G.WT (KGS)	50922.88BE1270420211818

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.PROVI FINAL
	ODC COPY	Sea	T	N	N	N	C	Y	N	N	N	F
	13.COUNTRY OF ORIGIN			NEW ZEALAND			14.COUNTRY OF CONSIGNMENT			NEW ZEALAND		
	15.PORT OF LOADING			Tauranga			16.PORT OF SHIPMENT			Tauranga		
B. DECLARANT	17.REPORTER NAME & ADDRESS						18.CB NAME					
	GENERAL MILLS INDIA PRIVATE LIMITED 902 VENTURA HIRANANDANI BUSINESS PARK POWAI Contact No: 919 MUMBAI 400078						TULSI IMPEX PVT LTD					
C. DUTY SUMMARY	19.ADD CODE						20.LAFO					
	5480004						LAJOR					
	1.SCO	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.HST	8.CESS	18.TOT.ASS VAL			
4355126.1	0	435512.6	0	0	0	4781929	0	21775631				
9.BG	10.SAED	11.OSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	18.TOT.AMOUNT			
					9572567	0	0	0	9572567			
D. MANIFEST DETAILS	1.OWN NO	2.OWN DATE	3.OWN DATE	4.ORGNO	5.ORGNO1	6.MAWS NO	7.DATE	8.HAWS NO	9.DATE	10.PKG	11.OW	
	2279320	05/04/2021	07/04/2021	0	0	ONLYAKLB01 545700	23/02/2021			2008	50923.	
E. BOND DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEST AMT	5.BG AMT	F. PAYMENT DETAILS						
						1.BR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)			
						1	2034542964	09/04/2021	9572567			
G. PROCESSING DETAILS	1.WBE NO.	2.DATE	3.WBE S/TE	4.WH CODE	I. INVOICE DETAILS - SUMMARY							
					1.S.NO	2.INVOICE NO	3.IV.AMT	4.CUR				
					1	2238264590	293670	USD				
H. CONTAINER DETAILS	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE								
	Submission	06-APR-21	12:27	1 USD=74.15INR								
	Assessment	08-APR-21	18:03									
	ODC	27-04-2021	7:33									
	1.BNO	2.LCU/ECL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER							
	1	F		20643	BEAU5249169							
	2	F		20644	TRHU4253310							
DOC NO.							2041490212					
DOC DATE							27.04.2021					

GLOSSARY	
A.T. DEF - Deferred Payment, R.E.M.P. - Reimport ADV - Advance, P - Pmt, HSS - High Sea Sale, B.L.C.B - Customs Broker, A.C.D - Advanced Economic Operator, U.C.B - Unique Customs Reference, D - GIGM - Gateway IOM, G - WDC - Warehouse DC, F - ODC - Out of Charge, W Refer Part IV for full list of Invoices, J - J Refer Part IV for full list of Containers.	



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
INNSA1	3453858	06/04/2021	H
EC/Br	03960383010	DOC COPY	
GSTIN/TYPE	27AAACG1773B1Z0G		
CB CODE	AAACT0970DCH004		
ETYP	INV	ITEM	CONT
Nos	1	1	2
PKG	2006	G.WT (KGS)	50922.88



PART - 1 - INVOICE & VALUATION DETAILS (Invoice)

1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE
1	2236764590 23-FEB-21			

1.BUYER'S NAME & ADDRESS		2.SELLER'S NAME & ADDRESS	
GENERAL MILLS INDIA PRIVATE LIMITED 902 VENTURA HIRANANDANI BUSINESS PARK POWAI Contact No: 919 MUMBAI 400076			
3.SUPPLIER NAME & ADDRESS		4.THIRD PARTY NAME & ADDRESS	
M/S. FONTERRA INGREDIENTS LIMITED 108 FANSHAWE STREET PRIVATE BAG 920 32 1010 AUCKLAND NEW ZEALAND NEW ZEALAND 5AED			
A. AD CODE 6480004			

1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS	5.LOADING	6.COMM	7.PAY TERMS	8.EVALUATION METHOD
293670						OTH	RULE 3 (DETERMINATION OF METHOD OF VALUATION)
14. Car USD						No	9.RELTD 10.SVB CH 11.SVB NO 12.DATE 13.LOA

1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH	7.OTHER	8.MISC CHARGE	9.CAS. VALUE
								21775630.5
7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC			

1.S NO	2.CTH	3 DESCRIPTION	4 UNIT PRICE	5 QUANTITY	6 UQC	7 AMOUNT
1	35022000	MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% (25 KG BAG)	5.850000	50200.000000	KGS	293670.00

OUT OF CHARGE

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 - Cost of Packing; HND CHG - Handling Charges; G&S - Goods and Service Input cost; DOC CH - Document Charges; CoO - Country of Origin Certificate; R & LF - Poverty 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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 INDIAN CUSTOMS		Port Code INNSA1	BE No 3453858	BE Date 06/04/2021	BE Type H	
	PORT - JNCH, NHAYA SHEVA, TAL URAN, DIST-RAIGAD-400707 BILL OF ENTRY FOR HOME CONSUMPTION		ECR 03960383010	DOC COPY 		
GSTIN/TYPE 27AAACG1773B120IG		CB CODE AAACT6970DCH004				
TYPE INV		ITEM 1	CONT 2			
PKG 2008		G.WT. (KGS) 50222.68	BE1270420211618			

PART - III DUTIES													
A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTN	4. CETH	5. ITEM DESCRIPTION				6. FS	7. PQ	8. DC	9. WC	10. AQ
		1	1	35022000	NOEXCISE	MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% [25 KGS/BAG]				Y	N	N	N
	11. IHS	12. COO	13. C. QTY	14. C. UQC	15. S. QTY	16. S. UQC	17. SCH	18. STND/PR	19. RSP	20. REIRP	21. PROV	22. END USE	
	5.85	NZ	50200	KGS	50200	KGS		5	N	N		FSH200	
	23. PRODN		24. CNTRL	25. QUALFR	26. CONTNT	27. STMT	28. SUP DOCS		29. ASSES VALUE		30. TOTAL DUTY		
	N	N	Y	N	N	N	Y		21775630.5		9572567.2		
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. SST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE		
	Rate %	050/2017				001/2017	001/2017						
	Rate %	211				186	56						
	Rate %	20		10		18	0		0				
	Amount	4355126.1		435512.6		4781928.5	0	0	0				
	Duty Pa	0		0		0	0						
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. EAMDC	6. EAMDC	7. CUS EDC	8. CUS HEC	9. HCD	10. AGGR		
	Rate %					01/2017							
	Rate %					17							
	Rate %					0		0	0				
	Amount					0		0	0				
	Duty Pa					652089.15					0		

OUT OF CHARGE

GLOSSARY

A.1 INVSNO - Invoice Sr. No., U.P. - Unit Price Imposed, C. Qty - Commercial Quantity, S. Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - Wildlife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code



INDIAN CUSTOMS

PORT: JACH, NHAYA SHEVA, TAL-URAN, DIST-RAJGAD-400707
BILL OF ENTRY FOR HOME CONSUMPTION

Part Code	BE No	BE Date	BE Type
INNSA1	3453858	06/04/2021	H
IECB#	0396738301/0	DOC COPY	
GSTIN/TYPE	27AAACG1773B120XG		
CB CODE	AAACT697DOCH004		
TYPE	INV	ITEM	CONT
Lot	1	1	2
PKG	2006	G.WT (KGS)	50922.88



PART-IV - ADDITIONAL DETAILS

A. SVB DETAILS									
1. INVSRQ/LTMSNO	2. REFNO	3. REF DT	4. PRT CD	5. LAB	6. PIP	7. LOAD DATE	8. PIP	9. PIP	10. PIP
B. PREVIOUS BEs									
1. INVSRQ/LTMSNO	2. BE NO	3. BE DATE	4. PRT CD	5. UNIT PRICE	6. CURRENCY CODE	7. CURRENCY CODE	8. CURRENCY CODE	9. CURRENCY CODE	10. CURRENCY CODE
C. REIMPORT AFTER EXPORT									
1. INVSRQ/LTMSNO	2. INVSRQ/LTMSNO	3. QTY NO	4. QTY	5. PRT	6. DUTY	7. DUTY	8. DUTY	9. DUTY	10. DUTY
D. ITEM MANUFACTURER/PRODUCER/POWER DETAILS									
1. INVSRQ/LTMSNO	2. TYPE	3. MANUFACT CD	4. SOURCE CY	5. TRANS CY	6. ADDRESS	7. ADDRESS	8. ADDRESS	9. ADDRESS	10. ADDRESS
E. ACCESSORY STATUS									
1. INVSRQ/LTMSNO	2. ACCESSORY ITEM DETAILS	3. ACCESSORY ITEM DETAILS	4. ACCESSORY ITEM DETAILS	5. ACCESSORY ITEM DETAILS	6. ACCESSORY ITEM DETAILS	7. ACCESSORY ITEM DETAILS	8. ACCESSORY ITEM DETAILS	9. ACCESSORY ITEM DETAILS	10. ACCESSORY ITEM DETAILS
F. LICENCE DETAILS									
1. INVSRQ/LTMSNO	2. LIC BL NO	3. LIC NO	4. LIC DATE	5. CODE	6. PORT	7. DERT VALUE	8. QTY	9. LICG	10. LICG
G. CERTIFICATE DETAILS									
1. CERTIFICATE NUMBER	2. DATE	3. TYPE	4. PRC LEVEL	5. ISS DATE	6. ISS DATE	7. BRANCH BLNO	8. BRANCH BLNO	9. BRANCH BLNO	10. BRANCH BLNO
H. SINGLE WINDOW DECLARATION									
1. INVSRQ/LTMSNO	2. ITEM NO	3. QTY	4. QUALIFIER	5. SFO CD	6. SFO TEXT	7. NET WT	8. NET WT	9. NET WT	10. NET WT
1	1	1	CHR						
1	1	1	CHR			50200			KGS
1	1	1	PNM		STCNR				
1	1	1	CTG						WHEY PROTEIN
1	1	1	CTG						
I. SINGLE WINDOW DECLARATION - CONSTITUENTS									
1. INVSRQ/LTMSNO	2. C-PRD	3. NAME	4. CODE	5. PERCENTAGE	6. YIELD POT	7. YIELD POT	8. YIELD POT	9. YIELD POT	10. YIELD POT
J. SINGLE WINDOW DECLARATION - CONTROL									
1. INVSRQ/LTMSNO	2. CONTROL TYPE	3. LOCATION	4. PRT DT	5. END DT	6. RES CD	7. RES TEXT	8. RES TEXT	9. RES TEXT	10. RES TEXT
K. SUPPORTING DOCUMENTS									
1. INVSRQ/LTMSNO	2. TYPE	3. DATE	4. ID	5. ID	6. DOC COPY	7. ISSUE PLACES	8. ISSUE DT	9. ISSUE DT	10. ISSUE DT
0	D	029AS	ICESREFIRSTCOPY						
1	1	01100	TULSIBKT	202104090031163			09-APR-21		
1	1	70500	TULSIBKT	2021020200015965		MUMBAI	26-JUN-17		
1	1	0010F	TULSIBKT	2021031600080355		NEW ZEALAND	23-FEB-21		
1	1	6360A	TULSIBKT	2021031600080356		NEW ZEALAND	15-FEB-21		
1	1	36000	TULSIBKT	2021031600080357		NEW ZEALAND	23-FEB-21		
1	1	2710C	TULSIBKT	2021031800060358		NEW ZEALAND	23-FEB-21		
1	1	0110P	TULSIBKT	2021031800060359		NEW ZEALAND	23-FEB-21		
1	1	0110P	TULSIBKT	2021032400057058		NEW ZEALAND	23-FEB-21		
L. CONTAINER DETAILS									
1. CONTAINER NUMBER	2. TRUCK NUMBER	3. SEAL NUMBER	4. CL/CL	5. CL/CL	6. CL/CL	7. CL/CL	8. CL/CL	9. CL/CL	10. CL/CL
BEAC5249169		20643							
TRFM253310		20644							
M. INVOICE DETAILS									
1. B NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR	5. CUR	6. CUR	7. CUR	8. CUR	9. CUR	10. CUR
1	2238284590	293670	USD						

OTHER ADDITIONAL INFORMATION

GLOSSARY

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

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INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INNSA1	3453858	06/04/2021	H
EC/Br	0396038301/0	DOC COPY	
GSTIN/TYPE	27AAACG1773B1Z0/G		
CB CODE	AAACT6970DCH004		
TYPE	INV	ITEM	CON1
Nos	1	1	2
PKG	2008	G.WT (KGS)	50922.88 BE1270420211818



PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER

Examination has not been prescribed for this BE. So Examination Order is not Required. VERIFY DECLARATIONS AND DOCUMENTS. VERIFY MANUFACTURER'S TEST REPORT. FOOD SAFETY & STANDARDS ACT, 2006 AND FOOD SAFETY & STANDARD (LICENSING AND REGULATION OF FOODS BUSINESS) REGULATION, 2011 AND CONDITIONS MENTIONED THEREON. VERIFY FAIRNESS OF DECLARED UNIT VALUE. VERIFY CCR INSTRUCTIONS. IN CASE OF ANY DISCREPANCY NOTICED IN THE CONSIGNMENT, BE MAY BE FORWARDED TO GROUP FOR FURTHER NECESSARY ACTION. By 100XXXXX on 06/04/2021 at 04:57P.M. VERIFY DECLARATIONS AND DOCUMENTS. VERIFY MANUFACTURER'S TEST REPORT. FOOD SAFETY & STANDARDS ACT, 2006 AND FOOD SAFETY & STANDARD (LICENSING AND REGULATION OF FOODS BUSINESS) REGULATION, 2011 AND CONDITIONS MENTIONED THEREON. VERIFY FAIRNESS OF DECLARED UNIT VALUE. VERIFY CCR INSTRUCTIONS. IN CASE OF ANY DISCREPANCY NOTICED IN THE CONSIGNMENT, BE MAY BE FORWARDED TO GROUP FOR FURTHER NECESSARY ACTION. By 100XXXXX on 06/04/2021 at 04:57P.M.

B. EXAMINATION INSTRUCTIONS

B1. PSA EXAMINATION INSTRUCTIONS

Item No	Item Desc	Agency	Status
1	AQ NOC Needed	FS NOC Needed	

C. COMPULSORY COMPLIANCE

Mandatory Compliance Requirements Examination Instructions (CTH) - 35022000 * IMPORT OF MILK AND MILK BASED PRODUCTS INCLUDING CHOCOLATES AND CHOCOLATE PRODUCTS AND CANDIES/CONFECTIONERIES/FOOD PREPARATIONS WITH MILK OR MILK SOLIDS AS AN INGREDIENT FROM CHINA PROHIBITED UNTIL THE CAPACITY OF ALL LABORATORIES AT PORTS OF ENTRY HAVE BEEN SUITABLY UPGRADED FOR TESTING MELAMINE REF. DGFT, NOTFN. NO. 01/2015-20 DT. 23.04.2019* #Mandatory Compliance Requirements Examination Instructions (FOR NOTIFICATION) -050/2017 211 **VIFY GOODS ARE OF CTH 29054300, 29054400, 3301, 3501, 3502, 3503, 3504, 3505, 38081000 **

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

DOC No	2041490212	DOC Date	27-04-2021
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COMPLIANCES



INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INNSA1	3453858	06/04/2021	H
REC/Br	038603830 1/0		OOC COPY
INSTN/TYPE	27AAACG1773R120IG		
CB CODE	AAACT69700CH004		
TYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	2008	G.WT (KGS)	50922.88



PART - V - OTHER COMPLIANCES

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status
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OUT OF CHARGE COPY

COMPLIANCE

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INDIAN CUSTOMS

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

Port Code	BE No	BE Date	BE Type
INNSA1	3453858	06/04/2021	H
ECRD	03960383010		OOO COPY
QSTINTYPE	27AAACG1773B120/G		
CB CODE	AAACT6970DCH004		
ITYPE	INV	ITEM	CONT
Nos	1	1	2
PKG	2008	D.WT (KGS)	50922.88



PART I: 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

OUT OF CHARGE COPY

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME : TULSI IMPEX PVT LTD

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Commercial Invoice

Seller (name, address, tax reference) FON TERRA INGREDIENTS LIMITED TAX ID: 49-336-260 109 FANSHAWE STREET PRIVATE BAG 52032 1010 AUCKLAND NEW ZEALAND Tel: 03 3740900 Fax: 03 3740901		Invoice number 2238264580		Invoice date 23 February 2021		Seller's reference 2238264639	
		Buyer's reference PO122588		Other reference			
Consignee (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 802 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA				Buyer (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 802 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA			
Freight Forwarder (name, address, tax reference)				Country of destination INDIA		ISO Code IN	
				Terms of delivery CIF - Cost, Insurance and Freight		Seawater location NHAVA SHEVA	
Transport name and mass RIO DE LA PLATA 104N		Port/airport of loading UNLOCODE TAURANGA, NEW ZEALAND NZTRG		Terms of payment As per Contract		Transaction currency USD	
Port/airport of discharge UNLOCODE JAWAHARLAL NEHRU INNSA (NHAVA SHEVA), INDIA		Place of delivery UNLOCODE JAWAHARLAL NEHRU INNSA (NHAVA SHEVA), INDIA					
Shipping marks, Transport unit ID			No. and kind of packages		Shipping description of goods		Total gross wt(kg)
BEALS249188 FON TERRAN20843			1008 BAGS		OF PRODUCT		50922.880 KG
TRHLM253310 FON TERRAN20844			1000 BAGS		OF PRODUCT		
							Total net wt (kg) 50200.000 KG
Item / packages item description, Product code, Transport unit ID				Quantity	Unit price	Amount	
2008 MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET 50.200000 TONNES				50200.000 KG	USD 5850.00	USD 293679.00	
CERTIFIED THAT THE PRODUCE ENUMERATED HEREIN IS OF NEW ZEALAND ORIGIN AND THAT ALL OF THE ABOVE STATEMENTS ARE TRUE AND CORRECT.				Total amount (gross) USD 293670.00			
				Discount			
				Delivery charges			
				Tax			
				Total Amount Due USD 293670.00			

Commercial Invoice

Order's Reference: 21 853

	Name of signatory
	Glenda Sorloa
	Export Documentation Co-ordinator
	Place (with office)
	Auckland (NZ)
	Signature
	<i>Glenda Sorloa</i>
In the absence of other arrangements for charging interest the Seller reserves the right to charge interest on any amounts outstanding after the due date for payment of this account.	



Packing List

Exporter / Consignor Name, address
FON TERRA LIMITED
 109 FANSHAWE STREET
 PRIVATE BAG 92092
 1010 AUCKLAND
 NEW ZEALAND

Consignee (Name, address)
GENERAL MILLS INDIA PVT. LTD
 YEUTRA
 802 HIRANANDANI BUSINESS PARK
 400376 MAHARASHTRA-POMAL, MULBARI
 INDIA

Invoice Date
 23 February 2022
 Buyer's Reference
 PO122588

Seller's Reference
 2230254533
 Other Reference

Transport Mode and Status
 ROAD

Port / Airport of Loading
 TAURANGA, NEW ZEALAND

UN/Code
 NZTRNG

Port / Airport of Discharge
 JAWAHARLAL NEHRU (NHAVA SHEVA),
 INDIA

UN/Code
 INNSCA

Final Place of Delivery
 JAWAHARLAL NEHRU (NHAVA SHEVA),
 INDIA

UN/Code
 INNSCA

Item/Package Item description
 2005 MULT-P.Y BAGS
 WHEY PROTEIN CONCENTRATE 80%
 EACH 25 KG NET

Gross Weight
 50922.850 KG

Net Weight
 50230.000 KG

Container Number, Seal Number
 BEAUS248155 FON TERRAN20843
 Lot/ Cylinder Factory
 23089142 4139
 23089488 4139
 23089488 4139
 23089510 4139
 23089512 4139

Quantity Production Date Expiry Date
 175 19-DEC-2020 18-DEC-2022
 482 20-DEC-2020 19-DEC-2022
 381 21-DEC-2020 20-DEC-2022
 280 21-DEC-2020 20-DEC-2022
 627 22-DEC-2020 21-DEC-2022
 93 23-DEC-2020 22-DEC-2022

Sub Total
 Order Total
 Grand Total

2008
 2008
 2008



OFFICIAL
FON TERRA LIMITED
STAMP

BE- 3328953 dtd 27.03.21

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Envirocare labs[®] pvt. ltd.
Analysis and Beyond...

Enviro House,
A7-AS, MDC, Wagle Industrial Estate,
Mank Road, Thane - 400604, India
Telefax: +91 22 2583 8285 - 89
CIN: U51909MH1998PTC045538

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FORM 2

[See regulation 10(5)]

REPORTS OF LABORATORY ANALYSIS

Test Certificate No: 01/TH/IM/4/21/0298

Date: 27.04.2021

ULR Number: TC828421000021691F

Report of Laboratory Analysis

1. Sample Identification : 401042021YXGSS89-5
2. Ref No : —
3. Sample received from : Authorized officer - JNPT, FSSAI, Mumbai
4. Sample Particulars : Multi Ply Bags Whey Protein Concentrate 80%
5. Volume/Weight : Approx. 220 g
6. Sample received Date and Time : Time : 09:00 AM Date: 22.04.2021
7. Lot/ Batch no : 23088823
8. Date of Manufacture : 19/12/2020
9. Fee Received : No
10. Lab Code No : TH/IM/4/21/0298

A. Physical Examination

11. Type of Packaging : Loosed sealed Plastic Bottle
12. Condition of Package : Ok
13. Physical Appearance of sample : Fit For Analysis
14. Labelling – Details sufficient : No
15. If condition of packaging or sample or details provided in the label is not acceptable, provide reason: Received in plastic bottle without original label.





B. Laboratory Analysis

Analysis date of starting: 22.04.2021

Analysis Date of completion: 26.04.2021

Test results

Sr. No.	Quality Parameters	Prescribed standards as per 2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.	Test Results	Test Method
1	2,4-Dichlorophenoxy Acetic Acid	Max 0.05 mg/kg	<0.01 mg/kg	EL/SOP/521
2	Acephate (expressed as mixture of Methamidophos and acephate)	Max 0.02 mg/kg	<0.01 mg/kg	
3	Acetamiprid	Max 0.02 mg/kg	<0.01 mg/kg	
4	Bifenthrin	Max 0.2 mg/kg	<0.01 mg/kg	
5	Bitertanol	Max 0.05 mg/kg	<0.01 mg/kg	
6	Carbaryl	Max 0.05 mg/kg	<0.01 mg/kg	
7	Carbendazim	Max 0.1 mg/kg	<0.01 mg/kg	
8	Cypermethrin (sum of isomers)	Max 0.05 mg/kg	<0.01 mg/kg	
9	Deltamethrin (Decamethrin)	Max 0.05 mg/kg	<0.01 mg/kg	
10	Dichlorvos (DDVP)	Max 0.01 mg/kg	<0.01 mg/kg	
11	Difenoconazole	Max 0.02 mg/kg	<0.01 mg/kg	
12	Dimethoate	Max 0.05 mg/kg	<0.01 mg/kg	
13	Edifenphos	Max 0.01 mg/kg	<0.01 mg/kg	
14	Ethion	Max 0.5 mg/kg	<0.01 mg/kg	
15	Ethofenprox (Etofenprox)	Max 0.02 mg/kg	<0.01 mg/kg	
16	Fenvalerate	Max 0.01 mg/kg	<0.01 mg/kg	
17	Imidacloprid	Max 0.1 mg/kg	<0.01 mg/kg	
18	Indoxacarb	Max 0.1 mg/kg	<0.01 mg/kg	
19	Methomyl	Max 0.02 mg/kg	<0.01 mg/kg	
20	Metolachlor	Max 0.01 mg/kg	<0.01 mg/kg	
21	Monocrotophos	Max 0.02 mg/kg	<0.01 mg/kg	
22	Oxydemeton-Methyl	Max 0.01 mg/kg	<0.01 mg/kg	
23	Paraquat dichloride (Determined as Paraquat cations)	Max 0.01 mg/kg	<0.01 mg/kg	
24	Penconazole	Max 0.01 mg/kg	<0.01 mg/kg	
25	Phenthoate	Max 0.01 mg/kg	<0.01 mg/kg	
26	Pirimiphos-methyl	Max 0.05 mg/kg	<0.01 mg/kg	

This report cannot be reproduced in parts. The results relate to sample tested.

Page 2 of 3





Sr. No.	Quality Parameters	Prescribed standards as per <u>2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.</u>	Test Results	Test Method
27	Propiconazole	Max 0.01 mg/kg	<0.01 mg/kg	EL/SOP/521
28	Benomyl(Sum of benomyl and carbendazim expressed as carbendazim)	Max 0.1 mg/kg	<0.01 mg/kg	
29	Thiacloprid	Max 0.05 mg/kg	<0.01 mg/kg	
30	Thiamethoxam	Max 0.05 mg/kg	<0.01 mg/kg	
31	Thiophanate-Methyl	Max 0.05 mg/kg	<0.01 mg/kg	
32	Triadimefon	Max 0.01 mg/kg	<0.01 mg/kg	
33	Trichlorfon	Max 0.05 mg/kg	<0.01 mg/kg	
34	Chlorothalonil	Max 0.07 mg/kg	<0.01 mg/kg	
35	Chlorpyrifos	Max 0.02 mg/kg	<0.01 mg/kg	
36	Copper	Max 30 mg/kg	<0.1 mg/kg	
37	Lead	Max 2.5 mg/kg	<0.1 mg/kg	
38	Arsenic	Max 1.1 mg/kg	<0.1 mg/kg	
39	Tin	Max 250 mg/kg	<0.1 mg/kg	
40	Cadmium	Max 1.5 mg/kg	<0.1 mg/kg	
41	Mercury	Max 1 mg/kg	<0.1 mg/kg	

C. Conclusion

The Sample conforms to the specifications laid down for all the above parameters in the Act and the rules and regulations made there under.

This report is issued and to be read in conjunction with report No. 02/TH/IM/4/21/0298.

--End of Test Report--

Place: Thane

Date: 27.04.2021

Signature

Shradha Dwivedi.
Food Analyst
(Authorized Signatory)

Soumya Nair
Assistant Manager
(Authorized Signatory)





FORM 2

[See regulation 10(5)]

REPORTS OF LABORATORY ANALYSIS

Test Certificate No: 02/ TH/IM/4/21/0298

Date: 27.04.2021

Report of Laboratory Analysis

- | | |
|----------------------------------|---|
| 1. Sample Identification | : 401042021YXGSSB9-5 |
| 2. Ref No | : --- |
| 3. Sample received from | : Authorized officer - JNPT, FSSAI, Mumbai |
| 4. Sample Particulars | : Multi Ply Bags Whey Protein Concentrate 80% |
| 5. Volume/Weight | : Approx. 270 g |
| 6. Sample received Date and Time | : Time : 09:00 AM Date: 22.04.2021 |
| 7. Lot/ Batch no | : 23088823 |
| 8. Date of Manufacture | : 19/12/2020 |
| 9. Fee Received | : No |
| 10. Lab Code No | : TH/IM/4/21/0298 |

A. Physical Examination

- | | |
|---|--|
| 11. Type of Packaging | : Loose sealed Plastic Bottle |
| 12. Condition of Package | : Ok |
| 13. Physical Appearance of sample | : Fit For Analysis |
| 14. Labeling - Details sufficient | : Yes |
| 15. If condition of packaging or sample or details provided in the label is not acceptable, provide reason: | Received in plastic bottle without original label. |



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B. Laboratory Analysis

Analysis date of starting :22.04.2021 Analysis Date of completion :26.04.2021

Test results

Sr. No.	Quality Parameters	Prescribed standards as per 2.1.22 (Food product standards), Table 2.1.1/2.3.1/2.5.1 (contaminants, toxins & residues) of Chapter 2 Food Safety and Standards Regulations, 2011.	Test Results	Test Method
1	Moisture	Max 6.0 %	4.18%	FSSAI manual 2016
2	Milk Protein	Min 35.0%	75.76%	EL/SOP/549
3	Milk Fat	Max 10%	5.68%	EL/SOP/502
4	Scorched Particles	Max Disc B (15 mg)	<Disc A (7.5mg)	IS 13500 : 1992
5	Azoxystrobin	Max 0.01 mg/kg	<0.01 mg/kg	EL/SOP/521
6	Buprofezin	Max 0.01 mg/kg	<0.01 mg/kg	
7	Carbofuran (sum of carbofuran and 3-hydroxy carbofuran expressed as carbofuran)	Max 0.05 mg/kg	<0.002 mg/kg	
8	Chlorantraniliprole	Max 0.05 mg/kg	<0.01 mg/kg	
9	Chlothianidin (Chlothianidin and its metabolites Thiazolymethylguanidine (TMG), Thiazolymethylurea (TZMU), Methylnitroguanidine (MNG) TMG)	Max 0.02 mg/kg	<0.01 mg/kg	
10	Dinotefuran	Max 0.1 mg/kg	<0.01 mg/kg	
11	Fenpropathrin	Max 0.1 mg/kg	<0.01 mg/kg	
12	Fipronil	Max 0.02 mg/kg	<0.01 mg/kg	
13	Flubendiamide	Max 0.1 mg/kg	<0.01 mg/kg	
14	Fusilazole	Max 0.05 mg/kg	<0.01 mg/kg	
15	Glufosinate Ammonium	Max 0.02 mg/kg	<0.01 mg/kg	
16	Kresoxim Methyl	Max 0.01 mg/kg	<0.01 mg/kg	
17	Mancozeb	Max 0.05 mg/kg	<0.01 mg/kg	
18	Methyl Chlorophenoxy Acetic Acid (MCPA)	Max 0.04 mg/kg	<0.01 mg/kg	
19	Metiram as CS2	Max 0.05 mg/kg	<0.01 mg/kg	
20	Phorate (sum of Phorate, its oxygen analogue and their sulphoxides and sulphones, expressed as phorate)	Max 0.05 mg/kg	<0.01 mg/kg	
21	Pyraclostrobin	Max 0.03 mg/kg	<0.01 mg/kg	
22	Tebuconazole	Max 0.01 mg/kg	<0.01 mg/kg	
23	Triacontanol	Max 0.01 mg/kg	<0.01 mg/kg	
24	Emamectin Benzoate	Max 0.01 mg/kg	<0.01 mg/kg	
25	Methyl Mercury	Max 0.25 mg/kg	<0.1 mg/kg	ICP-OES
26	Melamine	Max 2.5 mg/kg	<2.0 mg/kg	EL/SOP/518



envirocare labs[®] pvt. ltd.
Analysis and Beyond...

Enviro House,
A2-AB, MIDC, Wagle Industrial Estate,
Main Road, Thane - 400604, India
Telefax: +91 22 2583 8286 - 89
CIN: U99999MH1988PTC045933

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C. Conclusion

The Sample conforms to the specifications laid down for all the above parameters in the Act and the rules and regulations made there under.

This report is issued and to be read in conjunction with report No. 01/TH/IM/4/21/0298.

--End of Test Report--

Place: Thane

Date: 27.04.2021

Signature

Shraddha Dwivedi.
Food Analyst
(Authorized Signatory)

Soumya Nair
Assistant Manager
(Authorized Signatory)



Port Code	BE No.	BE Date	BE Type
INNSA1	3328953	27/03/2021	H
EC/Br	0396038301/0	OOC COPY	
3311N TYPE	27AAACG1773B1Z5/G		
3311 CODE	AAACT8870DCH004		
UNIT	INV	ITEM	CONT
105	1	1	1
225	538	G.Wt. (KGS)	13592.86



1. INVO NO & DATE	2. PURCHASE ORDER NO & DT	3. L/C NO & DATE	4. CONTRACT NO & DATE
1 2238258158 18-FEB-21			

1. BUYER'S NAME & ADDRESS	2. SELLER'S NAME & ADDRESS
GENERAL MILLS INDIA PRIVATE LIMITED 902 VENTURA HIRANANDANI BUSINESS PARK POWAI Contact No: 919 MUMBAI 400078	
3. SUPPLIER NAME & ADDRESS	4. THIRD PARTY NAME & ADDRESS
W.S. FONTERRA INGREDIENTS LIMITED 109 FANSHAW STREET PRIVATE BAG 920 32 1010 AUCKLAND NEW ZEALAND	

1. INVO VALUE	2. FREIGHT	3. INSURANCE	4. HSS	5. LOADING	6. COMIN	7. PAY TERMS	8. EVALUATION METHOD	
78380						OTH	RULE 3 (DETERMINATION OF METHOD OF V	
14.0% USD						No	9. BELTD 10. SVS CH 11. SVS NO 12. DATE 13. LOA	
1. INVO	2. COG	3. COF	4. HND CHG	5. OMS	6. OOC. CH	7. COG	8. MISC CHARGE	9. ASS. VALUE
7.000	ER & LF	5.0TH COST	15. LD / ULD	11. WS	12. DTC			5749908.5

1. S. NO.	2. CATH	3. DESCRIPTION	4. UNIT PRICE	5. QUANTITY	6. UQC	7. AMOUNT
1	35022000	MULTI - PLY BAGS WHEY PROTEIN CONCENTRATE 80% (25 KGS/BAG)	5.850000	13400.000000	KGS	78390.00

OUT OF CHARGE

GLOSSARY
 A. 1. COG - Cost of Goods, 2. COF - Cost of Freight, 3. COG - Cost of Goods, 4. HND CHG - Handling Charge, 5. OMS - Origin Marking Service, 6. OOC. CH - Out of Charge, 7. COG - Cost of Goods, 8. MISC CHARGE - Miscellaneous Charge, 9. ASS. VALUE - Assessed Value
 B. 1. BELTD - Bill of Lading, 2. SVS CH - Service Charge, 3. SVS NO - Service No, 4. DATE - Date, 5. LOA - Letter of Authority
 C. 1. INVO - Invoice, 2. COG - Cost of Goods, 3. COF - Cost of Freight, 4. HND CHG - Handling Charge, 5. OMS - Origin Marking Service, 6. OOC. CH - Out of Charge, 7. COG - Cost of Goods, 8. MISC CHARGE - Miscellaneous Charge, 9. ASS. VALUE - Assessed Value
 D. 1. INVO - Invoice, 2. COG - Cost of Goods, 3. COF - Cost of Freight, 4. HND CHG - Handling Charge, 5. OMS - Origin Marking Service, 6. OOC. CH - Out of Charge, 7. COG - Cost of Goods, 8. MISC CHARGE - Miscellaneous Charge, 9. ASS. VALUE - Assessed Value
 E. 1. INVO - Invoice, 2. COG - Cost of Goods, 3. COF - Cost of Freight, 4. HND CHG - Handling Charge, 5. OMS - Origin Marking Service, 6. OOC. CH - Out of Charge, 7. COG - Cost of Goods, 8. MISC CHARGE - Miscellaneous Charge, 9. ASS. VALUE - Assessed Value

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 		Port Code: INNSA1 BE No: 3326953 BE Date: 27/03/2021 BE Type: H	
INDIAN CUSTOMS PORT: JNHM BHAVA SRI VASTA PURAM, CHITRAKOOT, RAIPUR PORT OF ENTRY: CHITRAKOOT, RAIPUR		REC/RT: 0396038301/0 OOC COPY GSTIN/TYPE: 27AAACG1773B1Z0VG CB CODE: AAAC26970DCH004	
		TYPE: INV ITEM CONT NOS: 1 1 1 PKG: 536 DWT: 0.000 13592.96 BE1220420211405	

A. ITEM DETAILS	1. INV NO. 2. ITEM NO.		3. CHN 4. CETH		5. ITEM DESCRIPTION			6. FRI 7. SEC 8. DUTY 9. RISK 10. RISK 11. RISK						
	1	1	35022000	NOEXCISE	MULTI - PLY BAGS WHEY PROTIEIN CONCENTRATE 80% (25 KGS.BAG)	Y	N	N	N	N	Y			
	11. UPI	12. CDO	13. QTY	14. C. UOC	15. S. UOC	16. UOC	17. B. CHN	18. ST. CHN	19. RSP	20. REMP	21. PROMT	22. RND	23. USE	
	5.85	NZ	13400	KGS	13400	KGS			N	N			FSH200	
	23. PROD	24. CNTR	25. QUAL	26. PR	27. CONTNT	28. STMT	29. SUP	30. DOC	31. ASSES VALUE	32. TOTAL DUTY				
	N	N	Y	N	N	Y			5749906.5	2527658.9				
B. ITEM DUTY	DUTY	1. DDO	2. ADD	3. RWS	4. SAD	5. IGT	6. CESS	7. ADD	8. DDO	9. DDO	10. T. VALUE			
	Nota No.	050/2017				001/2017	001/2017							
	Nota SNo.	211				115	56							
	Rate	20		10		10	0			0				
	Amount	1149981.3		114998.1		126267.9	0		0	0				
Duty Fg	0				0	0								
C. OTHER DUTIES	DUTY	1. SP	2. EXD	3. CHCESS	4. ITA	5. CESS	6. CADD	7. SAIDC	8. CUB EDC	9. CUB NEC	10. ENCD	11. AQGR		
	Nota No.						01/2017							
	Nota SNo.						17							
	Rate								0	0				
	Amount								0	0				
Duty Fg													0	

OUT OF CHARGE COST



Port Code	BE No	BE Date	BE Type
NNSA1	3328953	27/03/2021	H
ICD	0396038301/0		QOC COPY
CONTIN TYPE	27AAACG1773B1Z/WG		
GOODS	AAACT6970CH004		
TYPE	INV	ITEM	CONT
QTY	1	1	1
WEIGHT	536	UNIT (KGS)	13592.06



OTHER ADDITIONAL INFORMATION

A. VALUE DETAILS		B. PREVIOUS BE		C. EXPORT POINT		D. ITEM MANUFACTURER/PRODUCT/POWER DETAILS		E. ACCESSORY STATUS		F. LICENSE DETAILS		G. CERTIFICATE DETAILS		H. HS CODE DETAILS	
1. VAL	2. VAL	1. BE DATE	2. BE DATE	1. PORT	2. PORT	1. MANUFACTURER	2. PRODUCT	1. ACCESSORY	2. ACCESSORY	1. LIC	2. LIC	1. CERT	2. CERT	1. HS	2. HS
I. SINGLE WINDOW DECLARATION - CONSTITUENTS															
1	1	CHR													
1	1	CHR													
1	1	PVM													
1	1	CTG													
1	1	CTG													
J. SINGLE WINDOW DECLARATION - CONTROLS															
K. SINGLE WINDOW DECLARATION - DOCUMENTS															
0	0	B29AS	ICESBEFIRSTCOPY												
1	1	91100	TULSIBKT												
1	1	70500	TULSIBKT												
1	1	00105	TULSIBKT												
1	1	83900	TULSIBKT												
1	1	38000	TULSIBKT												
1	1	27100	TULSIBKT												
1	1	0110	TULSIBKT												
L. CONTAINER DETAILS															
1. CONTAINER NUMBER		2. TRUCK NUMBER		3. SEAL NUMBER		4. PCL & CL									
00L06501861				20528		F									
M. INVOICE DETAILS															
1. INVOICE NO		2. INVOICE AMOUNT		3. CUR											
2238266158		78390		USD											

APR 2021 03:10:00 PM [Port Code] [Licence] [Goods Code] [ICD] [Contd. Res. Tax]

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 	Port Code	BE No	BE Date	BE Type	
	INNSA1	3328953	27/03/2021	H	
ECISr	03980383010		OOC COPY		
ASTIN TYPE	27AAACG1773B1Z/WG				
CS CODE	AAACT697COCH004				
TYPE	INV	ITEM	CONT		
Yes	1	1	1		
PKG	536	Q.WT	13592.96	BE1220420211406	

PORT: RICH BHAVA SHEVA TALUKAAN DIST: RAIGAD-400757
 BILL OF ENTRY FOR HOME CONSUMPTION

A. EXAMINATION ORDER

Examination has not been prescribed for this BE, So Examination Order is not Required

B. EXAMINATION INSTRUCTIONS

DISSA EXAMINATION INSTRUCTIONS

Item No	Item Name	Agency	Status
1	1	AO NOC Needed	FS NOC Needed

C. COMPULSORY COMPLIANCE

Mandatory Compliance Requirements Examination Instructions (CTH) - 35022000 *IMPORT OF MILK AND MILK BASED PRODUCTS INCLUDING CHOCOLATES AND CHOCOLATE PRODUCTS AND CANDIES/CONFECTIONERIES/FOOD PREPARATIONS WITH MILK OR MILK SOLIDS AS AN INGREDIENT FROM CHINA PROHIBITED UNTIL THE CAPACITY OF ALL LABORATORIES AT PORTS OF ENTRY HAVE BEEN SUITABLY UPGRADED FOR TESTING MELAMINE REF. DGFT. NOTEN. NO. 01/2015-20 DT. 23.04.2019* #Mandatory Compliance Requirements Examination Instructions (FOR NOTIFICATION) -050/2017 211 **VFY GOODS ARE OF CTH 29054300, 29054400, 3301, 3501, 3502, 3503, 3504, 3505, 35091000. **

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

OOC No: 2041421877 OOC Date: 22-04-2021

OUT OF CHARGE

COMPLIANCES



Part Code	BE No	BE Date	BE Type
NNSA1	3328953	27/03/2021	H
ECU/RT	0398038301/0		ODC COPY
ORIGIN/TYPE	27AAACG1773B1Z0/G		
FORM	AAACT8970DCH004		
	INV	ITEM	CONT
	1	1	1
	536		13562.95BE122042071140E



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

OUT OF CHARGE COPY

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :TULSI IMPEX PVT LTD

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J#10421/20.2

OOCL ORIENT OVERSEAS CONTAINER LINE ORIGINAL

BILL OF LADING

(Please Reprintable Unless Designated to Order)

SHIPPER'S DETAILS (COMPLETE NAME AND ADDRESS) PONTERRA LIMITED 109 FANSHAW STREET PRIVATE BAG 92032 1010 AUCKLAND NEW ZEALAND	BOOKING NO. 2119667230	BILL OF LADING NO. OOLJ2119667230
	SHIPPER'S REFERENCES SHPR REF 2238256361 IN BUYER EMAIL ID MALIPEDDI.RAO@GENMILLS.COM IN BUYER GSTIN 27AAACG1773B1Z0	

CONSIGNEE (COMPLETE NAME AND ADDRESS) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA	PORT/PORTS (MARTI-REFERENCE) PAC NO.:
	POINT AND COUNTRY OF ORIGIN OF GOODS

NOTIFY PARTY (COMPLETE NAME AND ADDRESS) (The agent whose responsibility shall be assumed for the cargo in the event of a claim in conformity with Clause 13 as amended) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA	ALSO NOTIFY PARTY (NAME AND ADDRESS) ++(NHAVA SHEVA), INDIA
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REGISTRATION NO.	PLACE OF RECEIPT TAURANGA, NEW ZEALAND	LEADING PORT/TERMINAL	ORIGINALS TO BE RELEASED AT AUCKLAND
VEHICLE/RAILWAY/PLAT CSE ATLANTIC 192	PORT OF DISCHARGE TAURANGA, NEW ZEALAND		
PORT OF DISCHARGE JAWAHARLAL NEHRU ++	PLACE OF RECEIPT JAWAHARLAL NEHRU ++	TYPE OF CONVEYER (SUSSES, USES OR FORM OF PACKAGING AND ACCESSORIES) FCL / FCL CY/CY	

PARTICULARS DECLARED BY SHIPPER BUT NOT ACKNOWLEDGED BY THE CARRIER				
ENTR. NO. (SEEK FOR MARK & NUMBER)	QUANTITY (SEEK FOR QUANTITY AND MARKING FOR THE)	DESCRIPTION OF GOODS	SHRDS WEIGHT	MARKING(S)
OOLU0501951 / PONTERRAN20628	/	536 BAGS	/FCL/FCL /20GP/13592.960KGS	
	536 BAGS	1X20 FOOT CONTAINER SAID TO CONTAIN: 536 MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET GST NUMBER - 27AAACG1773B1Z0 IEC NUMBER - 0396038301 EMAIL: MALIPEDDI.RAO@GENMILLS.COM SHIPPER'S DOC CONTACT: GLENDA SORISO HS CODES 350220	13592.960KGS	

OCEAN FREIGHT PREPAID
TOTAL NO. OF CONTAINERS/PACKAGES RECEIVED & ACKNOWLEDGED BY CARRIER FOR THE PURPOSE OF CALCULATION OF PACKAGE LIMITATION (IF APPLICABLE): 1 CONTAINER(S) / PACKAGE(S)
** TO BE CONTINUED ON ATTACHED LIST **

NOTICE: The carrier is not liable for the cargo in the event of a claim in conformity with Clause 13 as amended. The carrier's liability is limited to a maximum of 2 C.M.U. per package or unit of weight or volume, whichever is higher, unless the carrier is negligent. The carrier's liability is not limited by the weight or volume of the goods. The carrier's liability is not limited by the weight or volume of the goods. The carrier's liability is not limited by the weight or volume of the goods.

Declared Cargo Value Used: If Merchant enters a value, Carrier's liability shall not apply and the declared value will be charged.
FREIGHT & CHARGES PAYABLE AT:

CODE	TARIFF ITEM	FREIGHTED AS	RATE	PREPAID	COLLECT	COMMODITY CODE

Received by the Consignee/Agent or other who is authorized to sign bills of lading for the goods shown in this bill of lading and who is responsible for the cargo in the event of a claim in conformity with Clause 13 as amended. The carrier's liability is not limited by the weight or volume of the goods. The carrier's liability is not limited by the weight or volume of the goods. The carrier's liability is not limited by the weight or volume of the goods.

DATE CARGO RECEIVED

DATE LAUNCH OR DRAINED BY
18 FEB 2021

DATE
18 FEB 2021

The above bills are used as evidence appearing on the face and reverse side of this Bill of Lading are available at www.oocl.com. ©OOCL is a registered Ltd. bills, and is copyright form.

* STRIKE OUT FOR ON BOARD (SEEK BILL OF LADING)
* SEE CLAUSE 13 ON REVERSE SIDE
* SEE CLAUSE 2 ON REVERSE SIDE
C/O: 1
H/O: 15/1

STANDARD OOCL (NEW ZEALAND) LIMITED
BY
F Lin
ORIENT OVERSEAS CONTAINER
LINE, AS CARRIER

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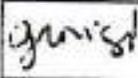
Commercial Invoice

Seller (name, address, tax reference) FONTERRA INGREDIENTS LIMITED TAX ID: 49-636-260 108 FANSHAWE STREET PRIVATE BAG 92032 1010 AUCKLAND NEW ZEALAND Tel: 09 3749000 Fax: 09 3749001		Invoice number 2238256159		Invoice date 18 February 2021		Seller's reference 2238256361	
		Buyer's reference PO122588		Other reference			
Consignee (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA				Buyer (name, address, tax reference) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANANDANI BUSINESS PARK 400076 MAHARASHTRA-POWAI, MUMBAI INDIA			
Freight Forwarder (name, address, tax reference)				Country of destination INDIA		ISO Code IN	
				Terms of delivery CIF Cost, Insurance and Freight		Relevant location NHAVA SHEVA	
Transport mode and means CSL ATLANTIC		Port/airport of loading 192 TAURANGA, NEW ZEALAND		UNLOCODE NZTRG		Terms of payment As per Contract	
						Transaction currency USD	
Port/airport of discharge JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA		UN/LOCODE INNSA		Final place of delivery JAWAHARLAL NEHRU (NHAVA SHEVA), INDIA		UN/LOCODE INNSA	
Shipping marks, Transport unit ID OOLL0501961 FONTERRAN20628				No. and kind of packages 536 BAGS		Shipping description of goods OF PRODUCT	
						Total gross wt(kg) 13522.080 KG	
						Total net wt (kg) 13400.000 KG	
Item / packages				Item description, Product code, Transport unit ID		Quantity	
						Unit price	
						Amount	
536 MULTI-PLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET 13.400000 TONNES				13400.000 KG		USD 5850.00 USD 78390.00 PER 1000 KG	
CERTIFIED THAT THE PRODUCE ENUMERATED HEREIN IS OF NEW ZEALAND ORIGIN AND THAT ALL OF THE ABOVE STATEMENTS ARE TRUE AND CORRECT.						Total amount (gross) USD 78390.00	
						Discount	
						Delivery charges	
						Tax	
						Total Amount Due USD 78390.00	

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Commercial Invoice

Buyer's Reference: 223025081

	Name of signatory
	Gloria Soriso
	Export Documentation Co-ordinator
	Place (490 code)
	Auckland (NZ)
Signature	
	
<p>In the absence of other arrangements for charging interest the Seller reserves the right to charge interest on any amounts outstanding after the due date for payment of this account.</p>	



Packing List

Consignor (Country, address) FONTERRA LIMITED 109 FANSHAWE STREET PRIVATE BAG 92092 1010 AUCKLAND NEW ZEALAND		Consignee (Country, address) GENERAL MILLS INDIA PVT. LTD VENTURA 902 HIRANNANDANI BUSINESS PARK 400078 MAHARASHTRA-POWAI, MUMBAI INDIA	
Invoice Date 18 February 2021		Seller's Reference 2238256361	
Buyer's Reference PO122588		Other References	

Transport Mode and Vessel OCEAN ATLANTIC	192	Port / Airport of Loading TAURANGA, NEW ZEALAND	UN Locode NZTRFS	Port / Airport of Exchange JAWAHARLAL NEHRU (NHAWA SHEVAI) INDIA	UN Locode INNSA	Port / Place of Delivery JAWAHARLAL NEHRU (NHAWA SHEVAI) INDIA	UN Locode INNSA
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Bar/Package 536	Item description MULTI-FLY BAGS WHEY PROTEIN CONCENTRATE 80% EACH 25 KG NET	Gross Weight 13992.980 KG	Net Weight 13400.000 KG
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Container Number, Seal Number OOLU0201951 FONTERRAN20028	Lot / Cyliner 23079058 23079275 23099823	Factory 4136 4136 4136	Quantity 43 45 448	Production Date 28-OCT-2020 29-OCT-2020 19-DEC-2020	Expiry Date 27-OCT-2022 26-OCT-2022 18-DEC-2022
Sub Total Order Total Grand Total		536 636 536			



(Calculation of duty)

ANNEXURE-B

Sl. No.	BoE No.	BoE Date	Assessable Value	BCD Paid @20% (A)	SWS Paid @10% (B)	IGST Paid @18% (C)	Total Duty Paid D-(A+B+C)	BCD Payable @40% (E)	SWS Payable @10% (F)	IGST Payable @5% (G)	Total Duty Payable H=(E+F+G)	Differential BCD (D)-E-A	Differential SWS (D) -F-B	Differential Duty K-(D+J)
1	2918119	26.02.2021	16,70,687	3,34,137	33,414	3,66,883	7,34,434	6,68,275	66,827	120289	8,55,392	3,34,137	33,414	3,67,551
2	3328953	27.03.2021	48,05,892	9,61,178	96,118	10,57,34	21,12,670	19,22,357	1,92,216	346024	24,60,617	9,61,178	96,118	10,57,296
3	3453858	06.04.2021	29,06,109	5,81,262	58,126	63,8226	12,77,614	11,62,524	1,16,252	209754	14,88,030	5,81,262	58,126	6,39,388
	Total		93,82,888	18,76,578	1,87,658	20,60,482	41,24,718	37,53,155	3,75,316	6,75,568	48,04,039	18,76,578	1,87,658	20,64,238

Note : The importer has already paid excess IGST at the rate of 18% under CTT 35072000 at the time of import of the impugned goods, whereas the rate of IGST as per the correct classification i.e. subheading 0404 is 5%, therefore the said IGST amount is to be appropriated against the excess IGST paid by the importer at the time of import of the impugned goods.