



प्रधान आयुक्त का कार्यालय, सीमा शुल्क अहमदाबाद
OFFICE OF THE PRINCIPAL COMMISSIONER OF
CUSTOMS AHMEDABAD
सीमा शुल्क भवन, "पहली मंजिल, पुराने हाईकोर्ट के सामने, नवरंगपुरा,
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निबन्धित पावती डाक द्वारा / By SPEED POST A.D.

फा. सं./ F.No.: CUS/EPF/SSP/192/2021-TECH-O/o PR COMM R CUS-AHMEDABAD

DIN- 20251171MN00000050D6 dated 20.11.2025

आदेशकीतारीख/ Date of Order : 18.11.2025

जारीकरनेकीतारीख/ Date of Issue : 20.11.2025

द्वारापारित :-

शिव कुमार शर्मा, प्रधान आयुक्त

Passed by :-

Shiv Kumar Sharma, Principal Commissioner

मूल आदेश संख्या :

Order-In-Original No: AHM-CUSTM-000-PR.COMMR-35-2025-26 Dated 18.11.2025 in the case of M/s Pramukh Food Exports Pvt. Ltd. (GSTIN- 24AAKCP3579J1ZY/ IEC- AAKCP3579J), Plot 2, Brushellz Industrial Park, On NH-08, Opp. GSFC, Dasharath, Dist- Vadodara, Gujarat – 391 740.

1. जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसे व्यक्तिगत प्रयोग के लिए निःशुल्क प्रदान की जाती है।
1. This copy is granted free of charge for private use of the person(s) to whom it is sent.
2. इस आदेश से असंतुष्ट कोई भी व्यक्ति इस आदेश की प्राप्ति से तीन माह के भीतर सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण, अहमदाबाद पीठ को इस आदेश के विरुद्ध अपील कर सकता है। अपील सहायक रजिस्ट्रार, सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण, दुसरी मंजिल, बहुमाली भवन, गिरिधर नगर पुल के बाजु मे, गिरिधर नगर, असारवा, अहमदाबाद- 380 004 को सम्बोधित होनी चाहिए।
2. Any person deeming himself aggrieved by this Order may appeal against this Order to the Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench within three months from the date of its communication. The appeal must be addressed to the Assistant Registrar, Customs, Excise and Service Tax Appellate Tribunal, 2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Girdhar Nagar, Asarwa, Ahmedabad – 380004.
3. उक्त अपील प्रारूप सं. सी.ए.3 में दाखिल की जानी चाहिए। उसपर सीमा शुल्क (अपील) नियमावली, 1982 के नियम 3 के उप नियम (2) में विनिर्दिष्ट व्यक्तियों द्वारा हस्ताक्षर किए जाएंगे। उक्त अपील को चार प्रतियों में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए)। अपील से सम्बंधित सभी दस्तावेज भी चार प्रतियों में अग्रेषित किए जाने चाहिए।

3. The Appeal should be filed in Form No. C.A.3. It shall be signed by the persons specified in sub-rule (2) of Rule 3 of the Customs (Appeals) Rules, 1982. It shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate.
4. अपील जिसमें तथ्यों का विवरण एवं अपील के आधार शामिल हैं, चार प्रतियों में दाखिल की जाएगी तथा उसके साथ जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएंगी (उनमें से कम से कम एक प्रमाणित प्रति होगी) ।
4. The Appeal including the statement of facts and the grounds of appeal shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy.)
5. अपील का प्रपत्र अंग्रेजी अथवा हिन्दी में होगा एवं इसे संक्षिप्त एवं किसी तर्क अथवा विवरण के बिना अपील के कारणों के स्पष्ट शीर्षों के अंतर्गत तैयार करना चाहिए एवं ऐसे कारणों को क्रमानुसार क्रमांकित करना चाहिए।
5. The form of appeal shall be in English or Hindi and should be set forth concisely and under distinct heads of the grounds of appeals without any argument or narrative and such grounds should be numbered consecutively.
6. केंद्रीय सीमा शुल्क अधिनियम, 1962 की धारा 129 ऐ के उपबन्धों के अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित है, वहां के किसी भी राष्ट्रीयकृत बैंक की शाखा से न्यायाधिकरण की पीठ के सहायक रजिस्ट्रार के नाम पर रेखांकित माँग ड्राफ्ट के जरिए अदा की जाएगी तथा यह माँग ड्राफ्ट अपील के प्रपत्र के साथ संलग्न किया जाएगा।
6. The prescribed fee under the provisions of Section 129A of the Customs Act, 1962 shall be paid through a crossed demand draft, in favour of the Assistant Registrar of the Bench of the Tribunal, of a branch of any Nationalized Bank located at the place where the Bench is situated and the demand draft shall be attached to the form of appeal.
7. इस आदेश के विरुद्ध सीमा शुल्क, उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण में शुल्क के 10% जहां शुल्क अथवा शुल्क एवं जुर्माना का विवाद है अथवा जुर्माना जहां शीर्ष जुर्माना के बारे में विवाद है उसका भुक्तान करके अपील की जा सकती है।
7. An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute".
8. न्यायालय शुल्क अधिनियम, 1870 के अंतर्गत निर्धारित किए अनुसार संलग्न किए गए आदेश की प्रति पर उपयुक्त न्यायालय शुल्क टिकट लगा होना चाहिए।
8. The copy of this order attached therein should bear an appropriate court fee stamp as prescribed under the Court Fees Act, 1870.

Subject: Revocation of Self-Sealing Permission No. 430/CUS/AHD/2020-21 dated 09.03.2021 issued to M/s Pramukh Food Exports Pvt. Ltd. (GSTIN:24AAKCP3579J1ZY/ IEC: AAKCP3579J), Plot No. 2, Brushellz Industrial Park, At Dasharath, Vadodara – 391740.

M/s. Pramukh Food Exports Pvt. Ltd. (IEC AAKCP3579J) (hereinafter referred to as *the Exporter*), located at Plot No. 2, Brushellz Industrial Park, At Dasharath, Vadodara – 391740, was granted **Self-Sealing Permission No. 430/CUS/AHD/2020-21 dated 09.03.2021** by the Office of the Principal Commissioner of Customs, Ahmedabad, in terms of CBIC Circular Nos. 26/2017-Cus dated 01.07.2017 and 36/2017-Cus dated 28.08.2017, read with Facility Notice No. 28/2017 dated 08.09.2017 issued by the Principal Commissioner of Customs, Ahmedabad. This permission authorized the exporter to self-seal export containers at its approved premises using tamper-proof electronic seals, subject to strict adherence to the provisions of the Customs Act, 1962 and the allied laws and regulations.

2. Brief facts of the case:

2.1 The Assistant Commissioner (Export), Custom House, Mundra, vide their office letter F.No. CUS/ECFS/MISC/154/2025-Docks Examn-O/o Pr Commr-Cus-Mundra dated 01.09.2025, forwarded a copy of Order-in-Original No. MCH/ADC/AKM/186/2025-26 dated 14.08.2025, passed by the Additional Commissioner of Customs (Export), Mundra Customs, against M/s. Pramukh Food Exports Pvt. Ltd. (IEC: AAKCP3579J) (hereinafter referred to as *the Exporter*), having address at Plot No. 2, Brushellz Industrial Park, NH-08, Opp. GSFC, Dasharath, District Vadodara, Gujarat, for serious violations involving an attempt to export prohibited and restricted goods, including Atta, Chakki Atta, Semolina Fine, Semolina Coarse, Sugar, Sugar Powder, Sakar (Misri), which are restricted/prohibited under DGFT Notification No. 39/2015-2020 dated 14.10.2022 and DGFT Notification Nos. 10/2015-2020 dated 24.05.2022 and 36/2023 dated 18.10.2023. Further, it has been established that the exporter concealed these prohibited items (total seven in number) within declared food items covered under Shipping Bill No. 2880218 dated 20.06.2025 and failed to declare additional 62 items. Such concealment and misdeclaration constitute a serious breach to the provisions of the Customs Act, 1962 and conditions of self-sealing permission, which mandates complete accuracy, transparency, and integrity in cargo declaration, stuffing, and sealing operations.

2.2 The said Order-in-Original records that M/s. Pramukh Food Exports Pvt. Ltd. (IEC: AAKCP3579J) filed Shipping Bill No. 2880218 dated 20.06.2025 for the export of various food items at Mundra Port through their appointed Customs Broker, M/s. B.N. Thakker & Sons.

2.3 The cargo was stuffed into a single self-sealed container viz CSNU5508632 bearing Seal No. 28368190 and intended for M/s Cosmo Food Service, 5/114 Gilba Road,

Girraween, Sydney, NSW 2145, Australia. The declared value of the goods, as per Invoice No. CFS11/2025-26 dated 09.06.2025, was USD 57,322.67 (equivalent to INR 49,26,883.49).

2.4 Upon registration and assessment of the Shipping Bill, the goods were selected for physical examination. The entire cargo was de-stuffed, and during the inspection of individual packets, several undeclared items, including prohibited and restricted goods, were detected. Consequently, a detailed examination of the consignment was undertaken, and the services of a Government-approved Chartered Engineer, Shri Anwar Y. Kukad, were engaged for valuation of the entire cargo.

2.5 The Chartered Engineer's report dated 25.07.2025 revealed significant discrepancies between the items declared in the Shipping Bill and those physically found during examination. The findings were classified into three distinct categories, as detailed below:

(i) Declared goods correctly found – total 187 items mainly consisted of pulses, spices, masalas, jaggery, papads, and processed foods etc. valued at ₹49,26,883/-. Item wise details of quantity & value tabulated in Table-A to Annexure-I of this order.

(ii) Undeclared prohibited/restricted goods found – total 07 items viz Atta, Chakki Atta, Semolina Fine, Semolina Coarse, Sugar, Sugar Powder, Sakar (Misri) valued at ₹2,20,810/-. Item wise details of quantity & value tabulated in Table-B to Annexure-I of this order.

Export of these items was **prohibited/restricted as per DGFT Notification No. 39/2015-20 dated 14.10.2022** (prohibiting export of wheat or meslin flour (atta), maida, semolina (Rava/ Sirgi), wholemeal atta and resultant atta); and **DGFT Notification Nos. 10/2015-20 dated 24.05.2022** and **36/2023 dated 18.10.2023** (restricting export of sugar products).

(iii) Undeclared non-prohibited goods found – total 62 different food items (various dals, spices, pulses, ghee, flours, sauces, papads, etc.) valued at ₹13,81,092/-. Item wise details of quantity & value tabulated in Table-C to Annexure-I of this order.

2.6 As per the Chartered Engineer's Report dated 25.07.2025, the total market value of all goods found in the container is **₹65,28,785/-**. This comprises declared goods worth **₹49,26,883/-**, undeclared prohibited goods worth **₹2,20,810/-** and undeclared non-prohibited goods worth **₹13,81,092/-**. This valuation has been conducted in accordance with Rule 6 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

2.7 During the investigation, the exporter vide letter dated 12.08.2025 accepted the examination findings and requested to grant permission to take consignment Back to Town. Further, exporter requested to **waive issuance of Show Cause Notice and Personal Hearing** and submitted, which is replicated as under:

"During the course of examination, certain undeclared cargo was found within the consignment. We sincerely regret this discrepancy, which resulted from a completely inadvertent human error during the packing and documentation process at our premises. We would like to clarify that there was no intention to misdeclare or mislead, and this was an unintentional lapse that occurred during cargo handling.

In view of the above, we respectfully request your good office to kindly waive the issuance of a personal hearing and show cause notice. We accept the examination findings and are willing to pay the applicable fine and penalty as may be levied by your office under the provisions of the Customs Act.

We also request your kind permission to take the shipment back to town. This particular consignment was being exported against a buyer-specific order with strict product conformity requirements. However, owing to the discrepancy found during examination, the buyer has already refused to accept the goods. As a result, the shipment no longer holds any export value in its current state. We therefore seek approval to bring the cargo back to our premises for necessary sorting and resolution at our end.

We deeply value our responsibilities as an exporter and assure you that corrective measures will be initiated to avoid recurrence of such incidents in the future.

We request you to kindly consider our submission favourably and oblige."

2.8 In the case of attempt to export prohibited and undeclared goods through concealment and false declaration by M/s Pramukh Food Exports Pvt. Ltd., adjudicating authority Additional Commissioner of Customs (Export), Mundra Customs vide Order-in-Original No. MCH/ADC/AKM/186/2025-26 dated 14.08.2025 ordered to reject the declared value, confiscate all declared and un-declared goods and imposed Redemption Fine Rs.4,00,000/- and Penalty Rs.1,00,000/- under Section 114(i), Penalty Rs.1,00,000/- under Section 114(iii) and Penalty Rs.2,00,000/- under Section 114AA.

3. The violations committed by the exporter constitute a complete breach of the trust reposed in them under the scheme of self-sealing facility. The attempt to export prohibited items by concealing them among legitimately declared goods indicates a deliberate intent to circumvent Customs procedures and misuse the privileges granted under the self-sealing permission. In view of the above, the Office of the Additional Commissioner (Export), Custom House, Mundra, vide letter dated 01.09.2025, forwarded a detailed report along with Order-in-Original No. MCH/ADC/AKM/186/2025-26 dated 14.08.2025 to this office, recommending revocation of Self-Sealing Permission No.

430/CUS/AHD/2020-21 dated 09.03.2021 issued to the exporter. The recommendation was made on account of the serious breach of trust and misuse of the facility, with a view to preventing recurrence of such incidents in future.

4. Legal Provisions

4.1 Self-sealing permissions are governed by CBIC Circular Nos. 26/2017-Cus dated 01.07.2017 and 36/2017-Cus dated 28.08.2017, read with Facility Notice No. 28/2017 dated 08.09.2017 issued by the Principal Commissioner of Customs, Ahmedabad. These provisions allow exporters to self-seal export containers at their approved premises, subject to strict compliance with the prescribed conditions. Para 2(b) of Circular No. 36/2017-Customs dated 28.08.2017 empowers the jurisdictional Principal Commissioner or Commissioner of Customs to withdraw the self-sealing facility in cases where any misuse or non-compliance is noticed. The relevant portion of Para 2(b) of the said Circular is reproduced below:

"2(b) The permission to self-seal the export goods from a particular premise, under the revised procedure, once granted shall be valid unless withdrawn by the jurisdictional Principal Commissioner or Commissioner of Customs if non-compliance to law, rules and regulations is noticed....."

5. Personal Hearing & written submissions:

5.1 A personal hearing was scheduled on 08.10.2025 at 11:30 hours through video conference, as communicated vide this office letter dated 01.10.2025. However, the exporter neither attended the hearing nor submitted any written representation in the matter.

5.2 A second personal hearing was scheduled on 17.10.2025 at 11:30 hours through video conference, as communicated vide this office letter dated 10.10.2025. The exporter attended the hearing virtually and submitted their submission dated 17.10.2025, which is replicated as under:

"I am writing to respectfully bring to your attention a matter concerning the self-sealing permission granted to our firm Pramukh Food Exports Private Limited, IEC No. AAKCP3579J, for export operations under Customs regulations.

It has come to our notice that there has been an inadvertent breach in compliance with the self-sealing guidelines prescribed under the Customs laws. We deeply regret this lapse and wish to assure you that it was purely unintentional and not motivated by any mala fide intent.

We fully understand the importance of adhering to the procedures and standards set by your esteemed department, and we take full responsibility for the error. In this regard, we have already initiated corrective actions to

strengthen our internal control systems and have implemented stricter compliance protocols to ensure that such deviations do not recur in the future.

We kindly request your good office to consider our track record as a compliant exporter and to allow us an opportunity to continue under the self-sealing procedure. The cancellation of the said permission would significantly impact our export operations, which are highly time-sensitive and depend on efficient logistics.

We remain committed to full cooperation with the Customs department and are willing to submit any further clarifications, documentation, or undertake any necessary compliance training that may be required by your office.

We humbly request you to treat this as a one-time, unintended error and kindly refrain from cancelling our self-sealing permission. We assure you of our continued commitment to compliance and excellence in our export operations."

6. Discussion & Findings:

6.1 I have carefully gone through the records of the case, including Order-in-Original No. MCH/ADC/AKM/186/2025-26 dated 14.08.2025 passed by the Additional Commissioner of Customs (Export), Mundra Customs, the exporter's submission dated 17.10.2025 taken on record and considered on its merits and Self-Sealing Permission No. 430/CUS/AHD/2020-21 dated 09.03.2021 granted to M/s. Pramukh Food Exports Pvt. Ltd. (IEC AAKCP3579J). I find that the principles of natural justice, as stipulated under Section 122A of the Customs Act, 1962, have been duly complied with. Accordingly, I proceed to decide the matter on the basis of the documentary evidence available on record.

6.2 The issue to be decided before me is whether the Self-Sealing Permission No. 430/CUS/AHD/2020-21 dated 09.03.2021, issued to M/s Pramukh Food Exports Pvt. Ltd., warrants revocation in view of the violations established in the case.

6.3 I find that Self-Sealing Permission No. 430/CUS/AHD/2020-21 dated 09.03.2021 was granted to M/s Pramukh Food Exports Pvt. Ltd. in terms of CBIC Circular Nos. 26/2017-Cus dated 01.07.2017 and 36/2017-Cus dated 28.08.2017, read with Facility Notice No. 28/2017 dated 08.09.2017 issued by the Principal Commissioner of Customs, Ahmedabad. As per Para 2(b) of CBIC Circular No. 36/2017-Cus dated 28.08.2017, the jurisdictional Principal Commissioner or Commissioner of Customs is empowered to withdraw or revoke the facility in cases where any instance of misuse, non-compliance with laws, rules, or regulations is observed.

6.4 The self-sealing facility is a trust-based compliance mechanism that relies on the integrity and accountability of the exporter. Any misuse or deviation from prescribed procedures undermines the credibility and effectiveness of the export control system.

6.5 I find that it has been conclusively established in this case that the exporter attempted to export prohibited and undeclared goods through concealment and false declaration. Such actions constitute a clear misuse of the self-sealing facility and a violation of the conditions prescribed under CBIC Circular Nos. 26/2017-Cus dated 01.07.2017 and 36/2017-Cus dated 28.08.2017, read with Facility Notice No. 28/2017 dated 08.09.2017 issued by the Principal Commissioner of Customs, Ahmedabad.

7. In view of the foregoing discussion and the established misuse of the self-sealing facility findings, I pass the following order:

Order

I order to **revoke** Self-Sealing Permission No. 430/CUS/AHD/2020-21 dated 09.03.2021, issued to M/s. Pramukh Food Exports Pvt. Ltd., with immediate effect under the provisions of Para 2(b) of CBIC Circular No. 36/2017-Cus dated 28.08.2017.

8. This order is issued without prejudice to any other action that may be contemplated against the exporter or any other person(s) under the provisions of the Customs Act, 1962 and rules/regulations framed there under or any other law.

Encl: Annexure-I



(Shiv Kumar Sharma)

Principal Commissioner of Customs,
Ahmedabad.

F.No.: CUS/EPF/SSP/192/2021-TECH

Date: 18.11.2025

DIN – 20251171MN00000050D6 dated 20.11.2025

By RPAD/Hand Delivery/Email/Speed Post/ Notice Board

To,

M/s Pramukh Food Exports Pvt. Ltd. (IEC-AAKCP3579J),
Plot 2, Brushellz Industrial Park,
On NH-08, Opp. GSFC, Dasharath,
Dist- Vadodara, Gujarat – 391 740.

Copy to: -

1. The Deputy/Assistant Commissioner, EPC (Paldi, Vadodara, Surat, Bharuch, Valsad, Daman).
2. The Assistant Commissioner, System (HQ), Custom Ahmedabad – for uploading onto the official website.

3. The Additional Commissioner (Export), Custom House, Mundra.
4. The Chief Commissioner of Customs of Ahmedabad, Bengaluru, Chennai, Delhi, Delhi (Preventive), Kolkata, Mumbai-I, II, III, Patna, Tiruchirappalli.
5. The Principal Commissioner/Commissioner Customs, Ahmedabad Jamnagar, Kandla, Mundra.
6. Guard File/ Notice Board.

Annexure-I

Table-A
(Items declared and as found in CE Report):

S. No.	Item Description	Quantity	Unit	Value (INR)
1	SEV THIN	50	KGS	12499.59
2	BHEL MIX	40	KGS	9999.01
3	CHAT PAPDI	50	KGS	12788.46
4	PANIPURI CHIPS DRY WITH MASALA	60	KGS	10876.4
5	RAITA BOONDI	40	KGS	8509.09
6	ALOO BHUJIA SEV	32	KGS	9217.63
7	GULAB JAMUN	12	NOS	24504.19
8	RASMALAI	6	NOS	11025.39
9	MOONG DAL SPLIT	108	KGS	15465.35
10	MOONG DAL SPLIT	100	KGS	14154.22
11	MOONG SPLIT (WITH SKIN)	289	KGS	41144.92
12	TOOR DAL OILY	255	KGS	36093.27
13	TOOR DAL SPLIT	442	KGS	73903.25
14	TOOR DAL SPLIT	120	KGS	23441.38
15	URAD DAL SPLIT	162	KGS	26416.25
16	URAD DAL SPLIT	140	KGS	22597.09
17	URAD DAL (WITH SKIN)	289	KGS	40188.06
18	CHANA DAL SPLIT	629	KGS	75493.32
19	CHANA DAL SPLIT	340	KGS	45028.64
20	RED LENTIL SPLIT	544	KGS	70244.67
21	RED LENTIL SPLIT	240	KGS	29798.36
22	CITRIC ACID	25	KGS	2503.89
23	PHOOL MAKHNA	45.75	KGS	64944.7
24	POHA CORN	140.8	KGS	12237.19
25	POHA MEDIUM	240	KGS	18474.98
26	POHA MEDIUM	450	KGS	38365.39
27	POHA THIN	100	KGS	8029
28	JAGGERY CUBES	120	KGS	23143.39
29	JAGGERY KOLHAPURI	384	KGS	85501.43
30	JAGGERY NATURAL	108	KGS	10191.04
31	PESI JAGGERY	60	KGS	5910.01
32	AJINO MOTO	20	KGS	3592.36
33	BICARBONATE SODA	19.2	KGS	3798.46
34	CHAR MAGAZ	75	KGS	43207.62
35	COCONUT SHRED	40	KGS	13210.61
36	DESICCATED COCONUT	40	KGS	13376.15
37	DRY COCONUT	10	KGS	3807.57
38	SOYA CHUNKS	36.4	KGS	4850.51
39	CHORA WADI	32	KGS	9879.81
40	MOONG WADI	24	KGS	7409.86
41	PUNJABI WADI	4.8	KGS	2173.62
42	MORAIYO	120	KGS	16985.07
43	MORAIYO FLOUR	76.27	KGS	11174.39
44	RAJAGIRA FLOUR	90.8	KGS	12250.44
45	SABUDANA	126	KGS	12828.19
46	SINGODA FLOUR	27.24	KGS	4802.5
47	COCONUT OIL	200	LTR	58934.54

48	MUSTARD OIL	300	LTR	57858.49
49	GROUND NUT OIL	300	LTR	57858.49
50	GROUND NUT OIL	880	LTR	92507.36
51	BLACK PEPPER POWDER	14.4	KGS	12824.88
52	BLACK PEPPER POWDER	40	KGS	29003.74
53	WHITE PEPPER POWDER	40	KGS	52478.23
54	CHUNKY CHAT MASALA	66	KGS	21415.09
55	CHHAS MASALA	28.8	KGS	11036.98
56	CINNAMON POWDER	10	KGS	3377.15
57	CUMIN CORIANDER POWDER	25	KGS	5794.13
58	CUMIN CORIANDER POWDER	170	KGS	21670.03
59	CORIANDER POWDER	110	KGS	18119.06
60	CORIANDER POWDER	200	KGS	20527.76
61	CUMIN POWDER	66	KGS	19830.81
62	CUMIN POWDER	60	KGS	18226.66
63	MACE POWDER	10	KGS	15437.21
64	AMCHUR POWDER	10	KGS	1878.95
65	AMCHUR POWDER	14.4	KGS	5136.91
66	ANARDANA SEED	40	KGS	19170.28
67	FENUGREEK POWDER	20	KGS	3079.16
68	GANTHODA POWDER	20	KGS	11803.46
69	KITCHEN KING MASALA	38.4	KGS	25999.9
70	KITCHEN KING MASALA	54	KGS	27891.27
71	PANI PURI MASALA	14.4	KGS	7831.18
72	GARAM MASALA PREMIUM	40	KGS	17978.34
73	ROYAL GARAM MASALA	10	KGS	6183.16
74	KATHIYAWADI KADHI MASALA	9.6	KGS	3838.19
75	SAMBHAR MASALA	20	KGS	5645.13
76	ACHAR MASALA WITHOUT HING	120	KGS	38141.9
77	HING	57.6	KGS	52493.13
78	SWAMINARAYAN KHICHDI MASALA	52.8	KGS	32078.76
79	NOODLES MASALA	24	KGS	9833.46
80	PANEER TIKKA MASALA	24	KGS	10349.96
81	PAV BHAJI MASALA	24	KGS	11760.42
82	SEV USAL MASALA	25	KGS	9394.76
83	SURTI UNDHYU MASALA	25	KGS	11195.08
84	GINGER POWDER	35	KGS	19757.97
85	TEA MASALA	9.6	KGS	9312.82
86	AJWAIN SEED	72	KGS	22825.55
87	AJWAIN SEED	60	KGS	18226.66
88	BLACK CARDAMOM BIG	20	KGS	39466.27
89	CHAROLI	20	KGS	39681.49
90	BLACK PEPPER CRACKED	10	KGS	10537.03
91	BLACK PEPPER WHOLE	16	KGS	14329.7
92	CINNAMON STICK	30	KGS	10056.95
93	CINNAMON QUILL	34	KGS	16463.59
94	CLOVE WHOLE	35	KGS	22770.91
95	CORIANDER SEED	36	KGS	7479.39
96	CORIANDER SEED	80	KGS	23640.03
97	CORIANDER SEED	48	KGS	9177.9
98	KASOORI METHI	12	KGS	3804.26
99	KOKAM DRY	8	KGS	2854.02
100	KOKAM WET	10	KGS	2392.15

101	MACE WHOLE	28	KGS	68996.45
102	FENNEL SEED	120	KGS	39532.49
103	FENNEL SEED	190	KGS	63222.19
104	FENUGREEK SEED	90	KGS	10205.94
105	MUSTARD SEED BOLD	28	KGS	3198.36
106	MUSTARD SEED	35	KGS	5243.68
107	MUSTARD SEED	70	KGS	8227.66
108	NUTMEG WHOLE	15	KGS	14390.13
109	SESAME HULLED	170	KGS	36022.91
110	SESAME SEED	372	KGS	163503.61
111	SESAME SEED	130	KGS	29053.4
112	SHAHI JIRA	15	KGS	14315.63
113	STAR ANISE WHOLE	20	KGS	11290.27
114	TAMARIND BLOCK	204	KGS	51839.22
115	DILL SEED	25	KGS	5752.74
116	EDIBLE GUM	80	KGS	16951.96
117	MULETHI	15	KGS	4953.98
118	WHITE ONION FRIED	44.8	KGS	7824.55
119	GRAM FLOUR BESAN	1154.98	KGS	128105.64
120	BESAN COARSE	294.19	KGS	35065.22
121	CORN FLOUR	209.58	KGS	15439.69
122	DHOKLA FLOUR	172.52	KGS	16993.34
123	GOTA MIX FLOUR	90.8	KGS	15558.06
124	HANDVA FLOUR	27.24	KGS	2976.53
125	JUWAR FLOUR	196.13	KGS	15097.84
126	KUTTU FLOUR	208.84	KGS	28694.99
127	MAGAS FLOUR	227	KGS	21232.16
128	MATHIYA FLOUR	36.32	KGS	4750.36
129	MUNG DAL FLOUR	236.08	KGS	25598.45
130	RAGI FLOUR	108.96	KGS	9921.2
131	RICE FLOUR COARSE	196.13	KGS	13636.89
132	RICE FLOUR FINE	196.13	KGS	14123.6
133	SOYA FLOUR	43.58	KGS	5266.86
134	URAD FLOUR	119.86	KGS	20734.69
135	PAPAD APPALAM PLAIN 4"	30	NOS	73477.79
136	CUMIN PAPAD 5"	40	NOS	161805.1
137	PAPAD DOBULE MARI 7"	114	NOS	244962.4
138	GREEN CHILLI KHICHIYA (COIN)	32	KGS	4926.66
139	JEERA KHICHIYA (COIN)	40	KGS	5165.05
140	MINAXI CHUTNEY	8	NOS	5628.58
141	JAYPURI MUKHWASH	140	KGS	29665.92
142	JAYPURI MUKHWASH	150	KGS	60590
143	GUJARATI MUKHWASH	20	KGS	8889.84
144	TOOTI FRUITY GREEN	20	KGS	4188.33
145	TOOTI FRUITY RED	28	KGS	4820.71
146	TOOTI FRUITY RED	60	KGS	32331.22
147	TOOTI FRUITY YELLOW	20	KGS	4089
148	CALCUTTA MEETHA PAAN	54	KGS	16493.39
149	KACCHA AAM CANDY	40	KGS	20891.96
150	PAN CANDY	10	KGS	3377.15
151	DHANA DAL	20	KGS	7284.04
152	SARSON DA SAAG	8	NOS	10674.44
153	SOYA CHAAP	8	NOS	10568.49

154	ORANGE RED COLOUR	12	KGS	6843.69
155	YELLOW LEMON COLOUR	12	KGS	6843.69
156	GREEN COLOUR	2	NOS	6345.4
157	SAFFRON ESSENCE	6	NOS	49748.37
158	KEWRA WATER	24	LTR	3019.57
159	ROSE WATER	48	LTR	6039.13
160	ESSENCE	36	NOS	27593.28
161	FRYUMS PIPES	40	KGS	3642.02
162	FRYUMS WHEEL	36	KGS	4052.58
163	POTATO CHIPS	93	KGS	28328.31
164	POTATO JALI	72	KGS	25388.2
165	POTATO SHREDED	120	KGS	28209.12
166	HOT & SWEET SAUCE	277.5	KGS	64314.8
167	GREEN CHILLI SAUCE	8	NOS	12025.29
168	HOT & SOUR SOUP	2	NOS	4405.19
169	RED CHILLI SAUCE	8	NOS	12025.29
170	SCHZWAN CHUTNEY	8	NOS	19017.98
171	SOYA SAUCE	21	NOS	35825.08
172	AMCHUR POWDER	4	NOS	19104.06
173	ANARDANA POWDER	4	NOS	24967.72
174	CHAT MASALA	8	NOS	33036.45
175	CHAT MASALA	4	NOS	26076.88
176	CHICKEN MASALA	2	NOS	8259.11
177	KITCHEN KING MASALA	4	NOS	17332.71
178	MEAT MASALA	4	NOS	17332.71
179	PAKORA MASALA	2	NOS	5923.25
180	PANI PURI MASALA	2	NOS	5923.25
181	ROGAN JOSH MASALA	2	NOS	7345.3
182	PANCH PURAN	2	NOS	7186.37
183	CHAT MASALA	8	NOS	78118.06
184	GARAM MASALA	4	NOS	42754.03
185	KITCHEN KING MASALA	4	NOS	37694.93
186	TEA	360	KGS	207992.57
187	SALT	4290	KGS	259220.92
Total				49,26,883

Table-B
(Undeclared prohibited/restricted items value as per CE Report):

S. No.	Item Description	Quantity found	Unit	CE Value (USD)	CE Value (INR)
1	SUGAR POWDER	100	KGS	95	8165.25
2	SUGAR	150	KGS	148.5	12769.58
3	SAKAR (MISRI)	20	KGS	31.8	2733.21
4	SEMOLINA FINE	145.28	KGS	138.02	11862.82
5	SEMOLINA COARSE	145.28	KGS	133.66	11488.08
6	ATTA	840	KGS	672	57758.4
7	CHAKKI ATTA	1800.00	KGS	1350	116032.5
Total					2,20,810

Table-C
(Undeclared non-prohibited items value as per CE Report):

S. No.	Item Description	Quantity	Unit	CE Value (USD)	CE Value (INR)
1	MOONG BEANS GREEN	85	KGS	135.15	11616.14
2	RED KIDNEY BEANS LIGHT	85	KGS	162.35	13953.98
3	KABULI CHANA (9 MM)	85	KGS	206.55	17752.97
4	SOYA BEANS	85	KGS	86.7	7451.87
5	BLACK EYE BEANS	85	KGS	136	11689.2
6	MOTH BEANS	85	KGS	105.4	9059.13
7	URAD GOTA	54	KGS	104.76	9004.12
8	URAD GOTA	40	KGS	78.4	6738.48
9	MASOOR DAAL WHOLE	85	KGS	113.9	9789.71
10	PEAS GREEN DRY	119	KGS	227.29	19535.58
11	CHICK PEAS LARGE (11 MM)	221	KGS	422.11	36280.35
12	WHITE PEAS	153	KGS	154.53	13281.85
13	CHICK PEAS LARGE (11 MM)	180	KGS	340.2	29240.19
14	BLACK URID WHOLE	255	KGS	415.65	35725.12
15	RED KIDNEY BEANS DARK	119	KGS	201.11	17285.4
16	BLACK URID WHOLE	140	KGS	224	19252.8
17	PAPAD KHARO	35	KGS	18.3	1572.89
18	SUPARI WHOLE	7.5	KGS	60.3	5182.79
19	TYSON (BLACK CHANA)	75	KGS	100.5	8637.98
20	TURMERIC POWDER	48	KGS	143.04	12294.29
21	CHILLI POWDER KASHMIRI	120	KGS	644.4	55386.18
22	GUJARAT 17 RICE	600	KGS	486	41771.7
23	CURRY POWDER	10	KGS	24	2062.8
24	TURMERIC POWDER	60	KGS	204.6	17585.37
25	YELLOW CHILLI POWDER	15	KGS	107.25	9218.14
26	HILLI WHOLE STEMLESS KASHMIRI	36	KGS	162	13923.9
27	CHILLI CRUSHED	30	KGS	115.8	9953.01
28	CHILLI WHOLE STEMLESS	12	KGS	61.8	5311.71
29	HILLI WHOLE STEMLESS KASHMIRI	16	KGS	95.84	8237.45
30	TURMERIC WHOLE	15	KGS	43.35	3725.93
31	CUMIN SEED	40	KGS	177.6	15264.72
32	CUMIN SEED	60	KGS	240.6	20679.57
33	CUMIN SEED	110	KGS	445.5	38290.73
34	AMUL GHEE	216	LTR	1561.68	134226.4
35	CHILLI POWDER PREMIUM	120	KGS	435.6	37439.82
36	SUGAR COATED FENNEL	50	KGS	101	8680.95
37	BHAKHRI FLOUR	250.61	KGS	243.09	20893.59
38	BAJRI FLOUR	196.13	KGS	160.82	13822.48
39	BARLEY/JAV FLOUR	87.17	KGS	95.88	8240.89
40	LAPSI FADA FINE	81.72	KGS	76	6532.2
41	LAPSI FADA FINE	98.06	KGS	87.28	7501.72
42	LAPSI FADA COARSE	108.96	KGS	101.33	8709.31
43	PLAIN PAPAD 5"	10	CTN	460.3	39562.79
44	GARLIC PAPAD 5"	10	CTN	470.6	40448.07
45	PUNJABI PAPAD 5"	10	CTN	542.8	46653.66
46	PAPAD GARLIC & CHILLI 7"	19	CTN	498.18	42818.57
47	PAPAD JEERA MARI 7"	19	CTN	498.18	42818.57

48	PAPAD PUNJABI 7"	19	CTN	537.32	46182.65
49	PAPAD PLAIN 7"	19	CTN	459.04	39454.49
50	PAPAD SINGLE MARI 7"	19	CTN	468.73	40287.34
51	SUPARI SLICED	50	KGS	426.5	36657.68
52	SUPARI CHIPS	40	KGS	341.2	29326.14
53	SUPARI TUKDA	20	KGS	170.6	14663.07
54	VANILLA ESSENCE	2	CTN	185.16	15914.5
55	KEWRA ESSENCE	2	CTN	185.16	15914.5
56	LIMCZ	18	CTN	166.68	14326.15
57	THUMS UP	18	CTN	166.68	14326.15
58	RICH TOMATO SAUCE (NONGS)	112.5	KGS	306	26300.7
59	RICH TOMATO KETCHUP	112.5	KGS	309.38	26591.21
60	SUGAR COATED FENNEL	102	KGS	156.06	13413.36
61	DEGGI MIRCH	4	CTN	525.92	45202.82
62	FREE SAMPLE (CONTAINERS)	18	BOX	86.4	7426.08
Total					13,81,092