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Date: 12.07.2025

Kerala High Court Upholds DGFT's Supremacy in Advance Authorization Dispute

Background of the Case

Nitta Gelatin India Ltd., a Cochin-based manufacturer of collagen peptides, was importing decalcified fish scales under the Advance Authorization Scheme (AAS) issued by the DGFT. While earlier imports (2012–2016) were described as “fish protein”, a customs inspection in April 2016 led to the goods being classified by Revenue as “decalcified fish scale” under CTH 0511 9190, instead of the claimed “fish protein” under CTH 3504 0099.

Customs alleged misdeclaration and issued a Show Cause Notice in respect of 51 consignments. The Commissioner of Customs demanded differential duty, imposed redemption fine, and levied penalties under Sections 112(a), 114A, and 114AA of the Customs Act, 1962.

Key Issues Before the Court

1. Whether the classification of goods as “fish protein” was valid under the Advance Authorization?
2. Whether minor variation in nomenclature ('fish protein' vs 'decalcified fish scale') invalidates the benefit under the Advance Authorization Scheme?
3. Whether customs can deny exemption under Notification No. 96/2009-Cus. dated 11.09.2009 on grounds of alleged misdeclaration without DGFT action?

Findings of the Kerala High Court

1. Classification Irrelevant to Exemption Validity

The Court held that even if the goods were classifiable under Heading 0511 instead of 3504, it was immaterial as long as they were covered by the Advance Authorization issued by the DGFT. Both headings attracted nil duty under the scheme.

2. DGFT Is the Licensing Authority, Not Customs

The Court emphasized that the authority to grant or cancel Advance Authorization lies solely with DGFT. Customs cannot deny exemption based on supposed misdescription if DGFT does not raise objections or cancel the license.

3. Reliance on Supreme Court's Precedent

The Court placed strong reliance on *Titan Medical Systems Pvt. Ltd. v. Collector of Customs* [2003 (151) ELT 254 (SC)], wherein it was held that once DGFT issues a license, Customs cannot deny its benefit unless the license is cancelled.

4. Tribunal's Contradiction Addressed

While the CESTAT had quashed duty demands for past consignments but upheld differential duty on 9 provisionally assessed consignments, the High Court found no justification in this differentiation. The goods and process were identical in both cases.

Judgment Summary

- Customs Appeal No. 2/2025 (by Nitta Gelatin): Allowed.
- Customs Appeal No. 5/2024 (by Revenue): Dismissed.
- Key Reliefs:
 - Demand of differential duty quashed for all consignments.
 - Redemption fine and penalties set aside.
 - Exemption under Advance Authorization and Notification No. 96/2009-Cus. upheld.

Legal Significance

This judgment reinforces the legal principle that Customs cannot deny exemption benefits under AAS unless DGFT acts against the importer. It reaffirms exporter rights and limits overreach by customs authorities. The ruling is especially relevant in cases involving technical classification disputes where no mala fide is established.

Conclusion

The Kerala High Court's ruling in *Nitta Gelatin India Ltd.* is a landmark decision for Indian exporters, offering significant clarity on the role of licensing authorities and protection under FTP schemes. It ensures that genuine exporters are not penalized for classification ambiguities and preserves the sanctity of DGFT-issued authorizations.

This Article has been written by Shri Ravi Shekhar Jha, Advocate Delhi High Court based on his interpretation of the law. He can be reached at his email id intelconsul@gmail.com or on his Mobile +91-9999005379.

Source: Kerala High Court

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2025:KER:45956

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE P.M.MANOJ

THURSDAY, THE 26TH DAY OF JUNE 2025/5TH ASHADHA, 1947

CUS. APPEAL NO.2 OF 2025

AGAINST THE FINAL ORDER NO.FO/C/A/20135/2024-CUIDBI DATED 12.03.2024
IN CUSTOMS APPEAL NO.20559 OF 2018 OF CUSTOMS, EXCISE & SERVICE TAX APP.
TRIBUNAL, BANGALORE

APPELLANT (S) /APPELLANT:

NITTA GELATIN INDIA LTD.
54/1446, SBT AVENUE, PANAMPILLY NAGAR,
COCHIN KERALA, PIN - 682036

BY ADV.SRI.V.SRIDHARAN (SR.)
BY ADV.SRI.DHANANJAY SETHURAJ
BY ADV.SRI.KARTHIK S. NAIR
BY ADV.SRI.R.RAGHAVAN

RESPONDENT (S) /RESPONDENT:

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BY SRI.R.HARISHANKAR, STANDING COUNSEL

THIS CUSTOMS APPEAL HAVING BEEN FINALLY HEARD ON
19.06.2025 ALONG WITH CUS. APPEAL NO.5 OF 2024, THE COURT ON
26.06.2025 DELIVERED THE FOLLOWING:



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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE P.M.MANOJ

THURSDAY, THE 26TH DAY OF JUNE 2025/5TH ASHADHA, 1947

CUS. APPEAL NO.5 OF 2024

AGAINST THE FINAL ORDER NO.FO/C/A/20135/2024-CUIDBI DATED 12.03.2024
IN CUSTOMS APPEAL NO.20559 OF 2018 OF CUSTOMS, EXCISE & SERVICE TAX
APP. TRIBUNAL, BANGALORE

APPELLANT(S)/RESPONDENT/ADJUDICATION OFFICER:

COMMISSIONER OF CUSTOMS COCHIN-CUSTOMS,
WELLINGTON ISLAND, COCHIN, PIN - 682009

BY SRI.R.HARISHANKAR, STANDING COUNSEL

RESPONDENT(S)/APPELLANT/IMPORTER:

M/S. NITTA GELATIN INDIA LIMITED
54/1146 SBT AVENUE, PANAMPILLY NAGAR COCHIN, KERALA
[REPRESENTED BY ITS EXECUTIVE DIRECTOR (CORPORATE),
PIN - 682036

BY ADV.SRI.V.SRIDHARAN (SR.)
BY ADV.SRI.DHANANJAY SETHURAJ
BY ADV.SRI.KARTHIK S. NAIR
BY ADV.SRI.R.RAGHAVAN

THIS CUSTOMS APPEAL HAVING BEEN FINALLY HEARD ON
19.06.2025 ALONG WITH CUS. APPEAL NO.2 OF 2025, THE COURT
ON 26.06.2025 DELIVERED THE FOLLOWING:



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"C.R."

J U D G M E N T

Dr. A.K. Jayasankaran Nambiar, J.

As both these Customs Appeals arise from the same final order dated 12.03.2024 of the Customs, Excise & Service Tax Appellate Tribunal, Bangalore in Customs Appeal No.20559 of 2018, they are taken up together for consideration and disposed by this common judgment.

2. Customs Appeal No.2 of 2025 is preferred by the assessee whereas Customs Appeal No.5 of 2024 is preferred by the Revenue. The brief facts necessary for disposal of these appeals are as follows:

The assessee M/s.Nitta Gelatin India Limited used to manufacture collagen peptide from Bovine Bone protein. Later, the assessee proposed to manufacture collagen peptides from fish protein. Accordingly, fish protein obtained by decalcification of fish scales were imported from countries like China and Japan. From around April, 2016 however, imports were also made of the same product from countries like Indonesia. It is significant to state that the imports in question were made under cover of advance authorizations that were



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obtained by the assessee from the Directorate General of Foreign Trade [DGFT] under the scheme of advance authorization introduced by the Government of India to encourage and promote exports from India. The advance authorization scheme enables duty free import of inputs/raw materials required for manufacture of export goods. The application for an advance authorization is to be made to the DGFT, and after verification of the details of export products, details of imported items required for the manufacture of export products, the manufacturing process and the details of indigenous items required for manufacture of export products, the DGFT issues the advanced authorization specifying the description of items permitted for imports, quantity thereof and description of goods required to be exported and quantity thereof.

3. It is the case of the assessee that the item referred to as 'decalcified fish scale for collagen' is a rich source of the particular protein that is required for the purposes of manufacture of collagen peptides which are then exported by the assessee. It would appear that while the initial imports effected by the assessee classified the input as 'fish protein' for the purposes of the advance authorization scheme, during an inspection of the goods imported vide Bill of Entry No.5034927 dated 25.04.2016, it was found that the imported products were tagged in polypropylene bags having the marks 'decalcified fish scale for collagen (fish protein)'. The Revenue, therefore, after



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investigation and testing of the goods, found that the declaration of the goods as 'fish protein' was incorrect as the goods were found to be processed/de-mineralized fish scale classifiable under Customs Tariff Heading 0511 9190. The Revenue also found on investigation that about 57 shipments valued at approximately Rs.27 Crores had been imported from suppliers located in various countries like Japan, China etc. over a period of nearly five years, and that the suppliers therein had described the imported goods as 'fish protein'.

4. A show cause notice was therefore issued to the assessee for mis-declaring the goods. The show cause notice was issued in respect of 51 consignments, 42 of which pertained to past imports effected by the assessee and 9 of which pertained to the live transactions that were provisionally assessed by the Customs Department. In the adjudication proceedings that followed, the Commissioner of Customs classified the imported products under Chapter heading 0511 9190 and demanded a differential duty, notwithstanding that the goods imported were covered under the advance authorization scheme. It was the case of the Department that the benefit of the concessional rate of duty under Notification No.96/2009 dated 11.09.2009, which was applicable for import of goods under advance authorization scheme, was not available to the assessee since he had allegedly mis-declared the imported product as 'fish protein' when the correct description ought to have been 'decalcified fish scale'. Apart from the demand of differential duty



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computed by the Commissioner, the goods were also directed to be confiscated on account of the suppression of the correct description of the goods and for misdeclaring the same. The confiscated goods were however allowed to be redeemed on payment of redemption fine, and penalties under Sections 112(a), 114A and 114AA of the Customs Act, 1962 were also imposed on the assessee.

5. In the appeal preferred by the assessee before the Appellate Tribunal, the Appellate Tribunal framed the following issues for consideration:

- (i) Whether the imported item is fish protein as declared by the appellant or is it processed/demineralised fish scales as per the test reports ?
- (ii) Whether the product is to be classified under chapter heading 0511 9190 based on the description is demineralised fish scales allowed to be classified under chapter heading 3504 0099 as claimed by the appellant ?
- (iii) Whether the appellant had mis-declared the description of the product in order to claim the benefit of advance authorization ?
- (iv) Whether the appellant had made any willful mis-declaration of the description of the goods which attracted invocation of extended period under the provisions of the Customs Act, 1962 which warranted imposition of various penalties ?

Thereafter, after hearing the assessee as also the Revenue in the matter, the Appellate Tribunal concluded that the imported goods were correctly classifiable as 'decalcified fish scale' under Custom Tariff Heading 0511 9190 and not as 'protein' under Custom Tariff Heading



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3504 0099. The Tribunal found that although decalcified fish scale may be a rich source of the protein required for manufacture of collagen peptide, what was imported was not the protein itself. The Tribunal however found that in as much as the consignments that were imported in the past were under cover of advance authorizations that mentioned the imported product as 'fish protein' and what was shown in the records as imported was actually 'fish protein', their findings with regard to mis-classification could not be made applicable to the past transactions. The demand of differential duty was therefore sustained only in respect of the live transactions covered by 9 consignments/Bills of Entry that were under provisional assessment. In relation to the past imports therefore, the Appellate Tribunal set aside the demand for differential duty as also the imposition of redemption fine and penalty. As regards the 9 consignments/Bills of Entry that were under provisional assessment and pertained to live transactions, the Appellate Tribunal found that the differential duty demanded in respect of those Bills of Entry could be sustained although the question of redemption fine and penalty did not arise since the assessments themselves were only provisional in nature.

6. As already noticed, the Revenue is in appeal before us aggrieved by the setting aside of the differential duty demand, redemption fine and penalty in respect of the past consignments imported by the assessee, whereas the assessee in appeal before us



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aggrieved by the confirmation of the differential duty demand in respect of the live transactions. As regards the latter appeal, it is submitted before us by the learned senior counsel Sri.V.Sridharan appearing on behalf of the assessee that, insofar as the live transactions are concerned, the assessee had paid the differential duty under protest and cleared the goods, and the limited issue to be considered now is with regard to the finding of the Tribunal regarding the necessity for payment of differential duty.

7. We have heard Sri.V.Sridharan, the learned senior counsel assisted by Sri.Dhananjay Sethuraj, the learned counsel appearing on behalf of the assessee and Sri.R.Harishankar, the learned Standing Counsel appearing on behalf of the Revenue.

8. On a consideration of the rival submissions, we find that the question that essentially arises for consideration is whether, on the facts of the instant case, a mis-description of the inputs imported under cover of an advance authorization is really relevant for the purposes of levy and collection of import duty under the Customs Act read with the Customs Tariff Act. It is significant that under the Foreign Trade (Development and Regulation) Act, the issuance of advance authorization and monitoring of the imports effected under cover of such advance authorization is within the regulatory jurisdiction of the DGFT. In the instant case, the authorities entrusted with the



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administration of the advance authorization scheme do not have a case that there was a breach of any of the conditions of the advance authorization issued to the assessee. That apart, we note from the provisions of the Foreign Trade Policy, 2009 to 2014 issued by the Central Government under Section 4 of the Foreign Trade (Development and Regulation) Act, that the object of the advance authorization scheme is only to ensure that what is imported is an input that is used for the manufacture of a final product that is exported. We also find that the import of items under Chapter 5 and Chapter 35, to the extent relevant for the instant cases, are both restricted in terms of the Foreign Trade Policy, and the limited condition under which products under the said Chapters can be imported is that they have to be covered by an advance authorization granted by the Central Government. It is not in dispute in the instant case that the advance authorization was in fact granted to the assessee, and under cover of the same, the assessee had imported the very same item albeit under different names for many years. For the period between 2012 and 2016, the very same product was imported as 'fish protein' whereas it is only in respect of 9 Bills of Entry filed thereafter that the item imported was shown as 'decalcified fish scale'. The Revenue does not have a contention that the items imported earlier and now were, in any manner different, except for the differential description of the same in the import documents. It is presumably by noting that the item imported was the same that the authorities under the advance



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authorization scheme did not view the imports of the same goods under a different name as a breach by the assessee of any of the conditions of the advance authorization granted to them. We also note that under the advance authorization scheme, whether the goods are classifiable under Chapter 5 or Chapter 35, they are liable to only a nil rate of duty so long as they are covered by the advance authorization scheme.

9. It is against the backdrop of the above factual position that we need to consider the case of the Revenue that the assessee was not entitled to the benefit of the Notification No.96/2009 dated 11.09.2009 that granted the benefit of nil rate of duty in respect of inputs imported under the advance authorization scheme. In view of the discussion above, we have to hold that in as much as the classification of the imported items had no bearing on the legality of imports for the purposes of the advance authorization scheme, and the authorities entrusted with the administration of the said scheme have not viewed the different descriptions used by the assessee at the time of import of the product under the advance authorization scheme to be in breach of the terms and conditions of the advance authorization, the stand of the Revenue that the assessee would lose the benefit of the notification in question, cannot be accepted. It is relevant in this connection to notice the judgment of the Supreme Court in **Titan Medical Systems Pvt. Ltd. v. Collector of Customs, New Delhi - [2003 (151) E.L.T. 254 (SC)]** where in almost identical circumstances, where the customs



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authorities had demanded a differential duty alleging a mis-representation of facts to the licensing authority, the Supreme Court, while rejecting the said contention, found as follows:

“As regards the contention that the appellants were not entitled to the benefit of the exemption notification as they had misrepresented to the licensing authority, it was fairly admitted that there was no requirement, for issuance of a licence, that an applicant set out the quantity or value of the indigenous components which would be used in the manufacture. Undoubtedly, while applying for a licence, the appellants set out the components they would use and their value. However, the value was only an estimate. It is not the respondents' case that the components were not used. The only case is that the value which had been indicated in the application was very large whereas what was actually spent was a paltry amount. To be noted that the licensing authority having taken no steps to cancel the licence. The licensing authority have not claimed that there was any misrepresentation. Once an advance licence was issued and not questioned by the licensing authority, the Customs authorities cannot refuse exemption on an allegation that there was misrepresentation. If there was any misrepresentation, it was for the licensing authority to take steps in that behalf.”

10. We also find that in view of the fact that it is not in dispute that the assessee has been importing the same product during the previous transactions covered by 42 Bills of Entry [in respect of which, the Tribunal had set aside the demand of differential duty] and the subsequent transactions covered by 9 Bills of entry [which are under provisional assessment], there is no justification for demanding a differential duty payment for the latter transactions alone. We are also told at the time of hearing by the learned senior counsel Sri.V.Sridharan that during the period subsequent to the period covered by the show cause notice, the assessee has obtained advance authorization for importing the same product this time under the



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nomenclature 'decalcified fish scale' and no objection has been taken by the Revenue to such import.

We are of the view that the imports effected by the assessee had to be seen as covered by the notification aforementioned that permitted an import at nil rate of duty so long as the goods were imported in terms of the advance authorization scheme. In the absence of any objection by the licensing authority or cancellation of the advance authorization, the Department could not have denied the benefit of the notification to the assessee. We therefore allow Customs Appeal No.2 of 2025 preferred by the assessee and dismiss Customs Appeal No.5 of 2024 preferred by the Revenue.

Sd/-
DR. A.K.JAYASANKARAN NAMBIAR
JUDGE

Sd/-
P.M.MANOJ
JUDGE

prp/



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APPENDIX OF CUS. APPEAL.NO.2/2025

PETITIONER'S ANNEXURES:

Annexure A1	TRUE COPY OF LETTER DATED 15.07.2024
Annexure A2	TRUE COPY OF GENERAL RULES OF INTERPRETATION OF FIRST SCHEDULE TO CUSTOMS TARIFF ACT, 1975
Annexure A3	TRUE COPY OF CHAPTER 05 OF CUSTOMS TARIFF ACT, 1975
Annexure A4	TRUE COPY OF CHAPTER 35 OF CUSTOMS TARIFF ACT, 1975
Annexure A5	TRUE COPY OF HSN EXPLANATORY NOTES TO CHAPTER 5
Annexure A6	TRUE COPY OF HSN EXPLANATORY NOTES TO CHAPTER 35
Annexure A7	TRUE COPY OF PARA 4.1.13 FROM FOREIGN TRADE POLICY 2009-14
Annexure A8	TRUE COPY OF PARA 4.1.13 FROM FOREIGN TRADE POLICY 2009-14 AS AMENDED BY ANNUAL SUPPLEMENT OF 2012 W.E.F. 05.06.2012
Annexure A9	TRUE COPY OF CIRCULAR NO. 54 (RE-2008)/2004-2009 DATED 09.01.2009
Annexure A10	TRUE COPY OF RELEVANT PORTION RELATING TO DUTY EXEMPTION — SCHEME OF FOREIGN TRADE POLICY 2009-2014
Annexure A10 (a)	TRUE COPY OF HANDBOOK OF PROCEDURE 2009-2014
Annexure A11	TRUE COPY OF CUSTOMS NOTIFICATION NO. 96/2009-CUS. DATED 11.09.2009 ISSUED UNDER SECTION 25 OF CUSTOMS ACT, 1962 WHICH GRANTS EXEMPTION TO MATERIALS IMPORTED INTO INDIA AGAINST ADVANCE AUTHORIZATION IN TERMS OF PARA 4.1.3 OF THE FOREIGN TRADE POLICY 2009-2014
Annexure A12	TRUE COPY OF CUSTOMS NOTIFICATION NO. 18/2015-CUS. DATED 01.04.2015 ISSUED QUA FOREIGN TRADE POLICY 2015-2020
Annexure A13	TRUE COPY OF CUSTOMS NOTIFICATION NO. 21/2023-CUS. DATED 01.04.2023 ISSUED QUA FOREIGN TRADE POLICY 2023



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Annexure A14	TRUE COPY OF GENERAL LICENSING NOTES — ITC (HS) 1997-2002, MAY 2000 EDITION
Annexure A15	TRUE COPY OF GENERAL LICENSING NOTES — ITC (HS) 2009-2014, 19TH EDITION
Annexure A16	TRUE COPY OF CHAPTER 05 — ITC (HS) 2009-2014, 19TH EDITION
Annexure A17	TRUE COPY OF CHAPTER 35 — ITC (HS) 2009-2014, 19TH EDITION
Annexure A18	TRUE COPY OF THE LIVESTOCK IMPORTATION ACT, 1898
Annexure A19	TRUE COPY OF THE LIVE-STOCK IMPORTATION (AMENDMENT) ORDINANCE, 2001
Annexure A20	TRUE COPY OF NOTIFICATION S.O. 655 (E) DATED 07.07.2001
Annexure A21	TRUE COPY OF NOTIFICATION S.O. 1043 (E) DATED 16.10.2001
Annexure A22	TRUE COPY OF NOTIFICATION S.O. 2666 (E) DATED 16.10.2014
Annexure A23	TRUE COPY OF NOTIFICATION S.O. 3112 (E) DATED 30.09.2016
Annexure A24	TRUE COPY OF OPINION FROM TRADE TRACK DATED 31.05.2010
Annexure A25	TRUE COPY OF OFFER SHEET OF THE SELLER DATED 08.04.2011
Annexure A25 (a)	TRUE COPY OF PURCHASE ORDER DATED 09.04.2011
Annexure A25 (b)	TRUE COPY OF COMMERCIAL INVOICE DATED 26.04.2011 ISSUED BY THE SELLER
Annexure A25 (c)	TRUE COPY OF PACKING LIST DATED 26.04.2011
Annexure A25 (d)	TRUE COPY OF CERTIFICATE OF ANALYSIS
Annexure A25 (e)	TRUE COPY OF BILL OF ENTRY DATED 07.05.2011
Annexure A26	TRUE COPY OF BILL OF ENTRY NO.7867111 DATED 06.09.2012
Annexure A26 (a)	TRUE COPY OF INVOICE ISSUED BY THE SUPPLIER DATED 20.08.2012
Annexure A27	TRUE COPY OF HEALTH CERTIFICATE DATED 27.09.2010 ISSUED BY COUNTRY OF ORIGIN
Annexure A28	TRUE COPY OF TEST REPORT OF CENTRAL INSTITUTE OF FISHERIES TECHNOLOGY DATED 20.09.2012 QUA THE SAMPLE DRAWN BY CUSTOMS FOR THEIR TESTING BILL OF ENTRY NO. 7867111 DATED 06.09.2012
Annexure A29	TRUE COPY OF BILL OF ENTRY NO.5581063 DATED 10.06.2016 FOR IMPORT MADE IN JUNE 2016



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— AFTER THE REQUIREMENT OF OBTAINING
SANITARY IMPORT PERMIT

Annexure A29 (a) TRUE COPY OF INVOICE ISSUED BY THE SUPPLIER
DATED 24.05.2016 FOR IMPORT MADE IN JUNE
2016 — AFTER THE REQUIREMENT OF
OBTAINING SANITARY IMPORT PERMIT

Annexure A29 (b) TRUE COPY OF HEALTH CERTIFICATE DATED
28.04.2016 FOR IMPORT MADE IN JUNE 2016
— AFTER THE REQUIREMENT OF OBTAINING
SANITARY IMPORT PERMIT

Annexure A29 (c) TRUE COPY OF PURCHASE ORDER DATED 15.04.2016
FOR IMPORT MADE IN JUNE 2016

Annexure A30 TRUE COPY OF SANITARY IMPORT PERMIT DATED
04.08.2016 ISSUED BY THE DEPARTMENT OF
ANIMAL HUSBANDRY, DAIRYING AND FISHERIES
HAVING VALIDITY OF 6 MONTHS

Annexure A31 TRUE COPY OF SANITARY IMPORT PERMIT DATED
07.12.2016 ISSUED BY THE DEPARTMENT OF
ANIMAL HUSBANDRY, DAIRYING AND FISHERIES
HAVING VALIDITY OF 6 MONTHS

Annexure A32 TRUE COPY OF SANITARY IMPORT PERMIT DATED
26.07.2018 ISSUED BY THE DEPARTMENT OF
ANIMAL HUSBANDRY, DAIRYING AND FISHERIES

Annexure A33 TRUE COPY OF NORMS APPLICATION DATED
17.11.2012 ALONG WITH RELEVANT ANNEXURES
INCLUDING TECHNICAL WRITE UP

Annexure A34 TRUE COPY OF NORMS DATED 27.09.2013 FIXED BY
DGFT

Annexure A35 TRUE COPY OF NORMS APPLICATION DATED
27.02.2020 ALONG WITH RELEVANT ANNEXURES
INCLUDING TECHNICAL WRITE UP

Annexure A36 TRUE COPY OF NORMS FIXED BY DGFT DATED
06.10.2022

Annexure A37 TRUE COPY OF APPLICATION DATED 04.05.2012
FILED BEFORE THE DGFT FOR ADVANCE
AUTHORIZATION WITH RELEVANT ENCLOSURES
INCLUDING TECHNICAL WRITE-UP OF THE PRODUCT

Annexure A37 (a) TRUE COPY OF ADVANCE AUTHORIZATION NO.
1010049774 DATED 01.06.2012 ISSUED BY DGFT

Annexure A38 TRUE COPY OF RELEVANT PORTION OF APPLICATION
DATED 16.01.2015 OF THE APPELLANT FOR GRANT
OF ADVANCE AUTHORIZATION

Annexure A38 (a) TRUE COPY OF ADVANCE AUTHORIZATION NO.
1010059005 DATED 05.02.2015 GRANTED BY DGFT



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Annexure A39 TRUE COPY OF APPLICATION DATED 16.10.2019 FILED BEFORE DGFT IN OCTOBER 2019 FOR ADVANCE AUTHORIZATION ALONG WITH RELEVANT ENCLOSURES

Annexure A39 (a) TRUE COPY OF ADVANCE AUTHORIZATION NO. 1010060321 DATED 06.11.2019 ISSUED BY DGFT

Annexure A40 TRUE COPY OF BILL OF ENTRY NO. 6451300 DATED 13.01.2020 FOR IMPORT MADE IN JANUARY 2020 UNDER ADVANCE AUTHORIZATION

Annexure A40 (a) TRUE COPY OF INVOICE ISSUED BY THE SUPPLIER DATED 08.01.2020 FOR IMPORT MADE IN JANUARY 2020 UNDER ADVANCE AUTHORIZATION

Annexure A40 (b) TRUE COPY OF PURCHASE ORDER DATED 06.12.2019 FOR IMPORT MADE IN JANUARY 2020 UNDER ADVANCE AUTHORIZATION

Annexure A40 (c) TRUE COPY OF HEALTH CERTIFICATE DATED 12.12.2019 FOR IMPORT MADE IN JANUARY 2020 UNDER ADVANCE AUTHORIZATION

Annexure A40 (d) TRUE COPY OF PACKING LIST DATED 25.12.2019 FOR IMPORT MADE IN JANUARY 2020 UNDER ADVANCE AUTHORIZATION

Annexure A40 (e) TRUE COPY OF BILL OF LADING NO.155900071170 DATED 17.12.2019 FOR IMPORT MADE IN JANUARY 2020 UNDER ADVANCE AUTHORIZATION

Annexure A40f TRUE COPY OF CERTIFICATE OF ORIGIN DATED 17.12.2019 FOR IMPORT MADE IN JANUARY 2020 UNDER ADVANCE AUTHORIZATION

Annexure A40 (g) TRUE COPY OF CERTIFICATE OF ANALYSIS FOR IMPORT MADE IN JANUARY 2020 UNDER ADVANCE AUTHORIZATION

Annexure A41 TRUE COPY OF EXPERT OPINION BY MR. M.D. NAIR, PH.D, FNAE, STATING THAT THE TERMINOLOGY (FISH PROTEIN) USED BY THE APPELLANT FOR THE PRODUCT WAS CORRECT

Annexure A42 TRUE COPY OF APPEAL MEMORANDUM FILED BEFORE CESTAT BY APPELLANT

Annexure A43 TRUE COPY OF WRITTEN SUBMISSION FILED BEFORE CESTAT DATED 27.10.2023 BY APPELLANT

Annexure A44 TRUE COPY OF RELEVANT EXTRACT OF THE ARTICLE TITLED "TILAPIA (OREOCHROMIS AUREUS) COLLAGEN FOR MEDICAL BIOMATERIALS" AUTHORED BY DAVID R. VALENZUELA AND OTHERS DATED 03.04.2018

Annexure A45 TRUE COPY OF RELEVANT EXTRACT FROM ARTICLE TITLED "ISOLATION AND CHARACTERIZATION OF



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FISH SCALE COLLAGEN OF HIGHER THERMAL STABILITY" AUTHORED BY FALGUNI PATI AND OTHERS PUBLISHED IN THE JOURNAL BIORESOURCE TECHNOLOGY DATED 29.01.2010

Annexure A46 TRUE COPY OF BILL OF ENTRY NO. 5034927 DATED 25.04.2016

Annexure A46 (a) TRUE COPY OF INVOICE DATED 01.04.2016

Annexure A46 (b) TRUE COPY OF PACKING LIST DATED 01.04.2016

Annexure A46 (c) TRUE COPY OF THE COUNTRY-OF-ORIGIN CERTIFICATE DATED 12.04.2016

Annexure A46 (d) TRUE COPY OF TECHNICAL WRITE UP DATED 21.04.2016

Annexure A46 (e) TRUE COPY OF THE HEALTH CERTIFICATE DATED NIL

Annexure A46 (f) TRUE COPY OF CERTIFICATE OF ANALYSIS DATED 23.03.2016

Annexure A46 (g) TRUE COPY OF BILL OF LADING DATED 08.04.2016

Annexure A46 (h) TRUE COPY OF CERTIFICATE FORMING PART OF MARINE ANNUAL TURNOVER

Annexure A46 (i) TRUE COPY OF PURCHASE ORDER DATED 09.03.2016

Annexure A46 (j) TRUE COPY OF MARKINGS ON THE PACKAGES OF IMPORTED GOODS CARRYING THE SAME DESCRIPTION AS DECLARED BY THE APPELLANT

Annexure A47 TRUE COPY OF SHOW CAUSE NOTICE NO. NO. SIIB/13/2016-CUS DATED 02.11.2016



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APPENDIX OF CUS. APPEAL 5/2024

PETITIONER'S ANNEXURES

Annexure A TRUE COPY OF ORDER IN ORIGINAL NO.49/17-18
DATED 23-01-2018 ISSUED BY APPELLANT

Annexure B CERTIFIED COPY OF FINAL ORDER NO.20135 DATED
12-03-2024 OF THE CESTAT, REGIONAL BENCH,
BANGALORE ALONG WITH LEGIBLE COPY

RESPONDENTS ANNEXURES: NIL.

//TRUE COPY//

P.S. TO JUDGE