



BHARAT
SARKAR

भारतसरकार/ Government of India वि०
%तमत्रालय / Ministry of Finance काया, लय/
Office of

प्रधानआयुक्त सीमाशुल्क -(एन एस-1) Pr.
Commissioner of Customs-(NS-I)

Jawaharlal Nehru Custom House (JNCH)
NhavaSheva, Tal: Uran, Dist: Raigad, Maharashtra- 400
707



INDIAN
CUSTOMS

F. No. CUS/APR/MIS/2955 /2026-Gr (1And1A)

S/110-Adj.-26/2026-27/GR. (I&IA)

Date of Order: 07.05.2026

Date of Issue: 07.05.2026

Order-in-Original No.: 128(L) /2026-27/JC/Gr.I&IA/NS-I/CAC/JNCH

DIN: 20260578NW00001628LC

Order passed by: K. Mahipal Chandra, Additional Commissioner of Customs, NS-I,
Gr. I, JNCH, Nhava Sheva

Name of the Parties/Noticees: M/s. Nikhil Traders, (IEC No. AJYPD4997)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र - 400707 को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील) नियमावली, 1982 के अनुसार फॉर्म सी. ए.-1 संलग्नक में की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

1. This copy is granted free of charge for the use of the person to whom it is issued.
2. An appeal against this order lies with the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Sheva, Taluka : Uran, Dist : Raigad, Maharashtra – 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 annexed to the Customs (Appeals) Rules, 1982. The appeal should bear a Court Fee stamp of Rs.2.00 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 2.00 only as prescribed under Schedule 1, Item 6 of the Court Fees Act, 1870.

3. Any person desirous of appealing against this decision or order shall, pending the appeal, make payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Brief facts of the case

M/s. Nikhil Traders, (IEC No. AJYPD4997J) having address at Ground Floor, 38, Gandhi Gali, Fathepuri, Delhi 110006 (herein after referred as 'Importer') has filed Bill of Entry No 7542307 dated 15.02.2026 for clearance of goods through their Customs Broker M/s. Omintra Linkers Logistics Pvt. Ltd.. Details of the same are mentioned below;

Bill of Entry No.	:	7542307 dated
15.02.2026 Importer Name	:	M/s. Nikhil Traders
IEC NO.	:	AJYPD4997J
CHA	:	M/s. Omintra Linkers Logistics Pvt. Ltd.
Assessable Value	:	Rs. 1,11,82,314/-
Description of goods	:	Dry Figs (Med) and Golden Raisins (Best)
Duty Payable	:	Rs. 55,916/-

2. Aforesaid goods covered under the Bill of Entry No 7542307 dated 15.02.2026 were examined 100% under supervision of DC Docks (Import). Examination Report is mentioned below;

" Inspected lot opened and examined 100% under supervision of DC/ Docks wrt CSD image. Checked marking of description and marked weight/ qty wrt import documents, invoice, packing list. Followed RMS/ CCR instruction. Vfd. PGA NOC, wherever applicable. Further, it is submitted that golden raisins are imported in retail packaging . However, it does not have RE-44 and fssai labeling. Importer letter dated 18.04.2026 for provisional assessment is uploaded in e-sanchit."

As per the examination reports goods were found to be same as declared. However, on physical examination of the goods, it is observed that the item no. 2 declared as Golden Raisins are pre-packaged food articles and the imported goods do not bear mandatory declarations as prescribed under the Food Safety and Standards Act, 2006 and Food Safety and Standards (Labelling and Display) Regulations, 2020. Further, the goods declared as Golden Raisins are also found to be non-compliant with the Legal Metrology (Packaged Commodities) Rules, 2011 as it does not have RE-44 labelling.

3. Further, the Assessment Group has examined the matter and found that discrepancies related to non compliance of mandatory labelling as per

Food Safety and Standards (Labelling and Display) Regulations, 2020 and non-compliance of Legal Metrology (Packaged Commodities) Rules, 2011, as the packages do not bear RE-44 labelling was observed during examination of goods declared as Golden Raisins.

4. In view of above, it appears that the impugned goods have been imported in non-compliance of mandatory labelling as per Food Safety and Standards (Labelling and Display) Regulations, 2020 and DGFT Notification No. 44(RE-2000) dated 24.11.2000 and import is in violation of Rule 6 of the Legal Metrology(Packaged Commodities) Rules, 2011. General Notes regarding Import Policy ITC (HS), 2017 Schedule 1 provides that in terms of Paragraph 2.02 of the Foreign Trade Policy, all imported goods shall also be subject to domestic laws, acts, rules, orders, regulations, technical specifications, environmental and safety norms as applicable to domestically produced goods. Further, Note 5 to General Notes Regarding Import Policy ITC (HS), 2017 Schedule 1 provides that all such packaged products, which are subject to provisions of the Legal Metrology (Packaged Commodities) Rules, 2011 (as amended from time to time) when produced/ packed/ sold in domestic market, shall be subject to compliance of all the provisions of the said rules, when imported into India. Thus, it further appeared that the Importer has imported the goods in contravention of the above policy condition read with Rule 6 of the LMPC Rules and hence subject goods are prohibited.

5. **IMPORTER'S SUBMISSION AND RECORD OF PERSONAL HEARING**

The importer vide their letter has requested for the waiver of the Show Cause Notice and Personal Hearing in the matter.

6. **RELEVANT PROVISIONS OF THE LAW IN SO FAR AS THEY APPLY TO THIS CASE ARE AS BELOW:**

The relevant legal provisions, in so far as they relate to the facts and circumstances of the subject imports, are as under;

Section 46. Entry of goods on importation. -

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

(a) The accuracy and completeness of the information given therein;

(b) The authenticity and validity of any document supporting it; and

(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

Section 111. Confiscation of improperly imported goods, etc.

(d) "any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

Section 112. Penalty for improper importation of goods, etc. - Any person, -

(a) Who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act,

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty ¹ [not exceeding the value of the goods or five thousand rupees], whichever is the greater;

(ii) In the case of dutiable goods, other than prohibited goods, subject to the provisions for Section 114A, to a penalty not exceeding ten percent of the duty sought to be evaded or five thousand rupees, whichever is higher:

Section 124: Issue of show cause notice before confiscation of goods, etc. - No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person -

(a) is given a notice informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

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

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

Section 125: Option to pay fine in lieu of confiscation. - (1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit: (2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1) the owner of such goods or the person referred to in sub-section (1) shall, in addition, be liable to any duty and charges payable in respect of such goods.]

Rule 6 of Legal Metrology (Packaged Commodities) Rules, 2011.
Declarations to be made on every package. - (1) Every package shall bear

thereon or on the label securely affixed thereto, a definite, plain and conspicuous declaration made in accordance with the provisions of this chapter as, to –

(a) Name and address of the importer

(b) Generic or common name of the commodity packed

(c) Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms of standard units shall be declared by the importer

(d) Month and year of packing in which the commodity is manufactured or packed or imported

(e) Maximum retail sale price at which the commodity in packaged form may be sold to the ultimate consumer. This price shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertising, delivery, packing, forwarding and the like, as the case may be.

(f) FSSAI registration number.

DISCUSSION AND FINDINGS:

7. I have carefully gone through the records of the case and the written submissions made by the importer. I find that the Importer had requested for waiver of the Show Cause Notice and Personal Hearing. The request for non-issuance of the written Show Cause Notice is accepted in terms of the first proviso to Section 124 of the Customs Act, 1962 and accordingly, the matter is taken up for decision on merits.

8. I find that the importer M/s. Nikhil Traders, (IEC No. AJYPD4997J) had filed Bill of Entry No. 7542307 dated 15.02.2026 through Customs Broker M/s. Omintra Linkers Logistics Pvt. Ltd for the clearance of goods declared as "Dry Figs (Med) and Golden Raisins (Best)" having total declared assessable value of Rs. Rs. 1,11,82,314/- (Rupees One Crore Eleven Lakh Eighty Two Thousand Three Hundred and Fourteen only).

9. I find that the item no. 2 declared as Golden Raisins having assessable value of Rs. 49,10,245/- covered under Bill of Entry 7542307 dated 15.02.2026 have been imported in non-compliance of DGFT notification no. 44(RE-2000) dated 24.11.2000 and import is in violation of Rule 6 of the Legal Metrology (Packaged Commodities) Rules, 2011 read with Section 46 (4A) of the Customs Act, 1962, Food Safety and Standards Act, 2006 and Food Safety and Standards (Labelling and Display) Regulations, 2020.

10. Therefore, I find that the item no. 2 declared as Golden Raisins having assessable value of Rs. 49,10,245/- (Rupees Forty Nine Lakh Ten Thousand

Two Hundred and Forty Five) covered under Bill of Entry 7542307 dated 15.02.2026 are liable for confiscation under Section 111(d) of the Customs Act, 1962 and for the acts of omission and/or commission which has resulted into the confiscation of the impugned goods, the importer is liable for penalty under Section 112(a)(i) of the Customs Act, 1962.

11. In view of the above discussion and findings, I pass the following order:

ORDER

(i) I order for confiscation of the item no. 2 declared as Golden Raisins having assessable value of Rs. 49,10,245/- (Rupees Forty Nine Lakh Ten Thousand Two Hundred and Forty Five) covered under Bill of Entry 7542307 dated 15.02.2026 under Section 111(d) of the Customs Act, 1962. However, I give importer an option to redeem the goods for home consumption, on payment of redemption fine of Rs. 10,000/- (Rupees Ten Thousand only) under provisions of Section 125 of the Customs Act, 1962 and the goods can be cleared for home consumption on compliance of Legal Metrology (Packaged Commodities) Rules, 2011 and DGFT Notification No. 44(RE-2000) dated 24.11.2000, labelling as per FSS Act, 2006 and subject to FSSAI NOC.

(ii) I impose penalty of Rs. 5,000/- (Rupees Five Thousand Only) on M/s. M/s. Nikhil Traders, (IEC No. AJYPD4997J) under Section 112(a)(i) of the Customs Act, 1962.

12. This order is issued without prejudice to any other action which may be taken in respect of the goods in question and/or against the persons concerned or any other persons, if found involved under the provisions of the Customs Act, 1962 and/or other law for the time being in force in the Republic of India.

Digitally signed by
K Mahipal Chandra
Date: 07-05-2026
16:00:34

(K. Mahipal Chandra)

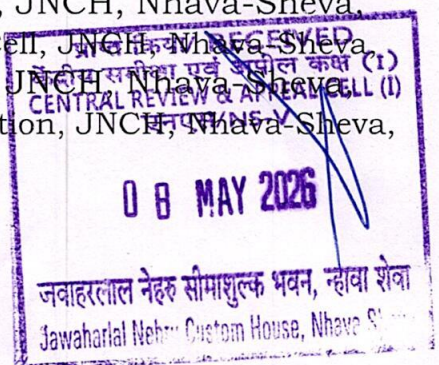
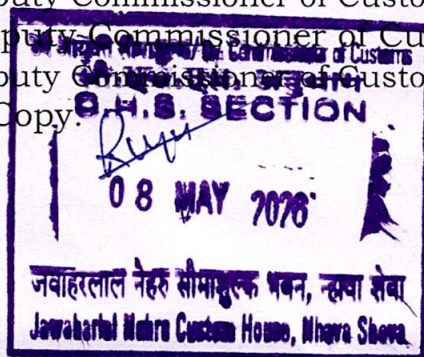
Additional Commissioner of Customs
Gr-1, NS-I, JNCH

To

M/s. Nikhil Traders, (IEC No. AJYPD4997J),
Ground Floor, 38, Gandhi Gali,
Fathepuri, Delhi 110006

Copy to:

- 1) The Deputy Commissioner of Customs, CAC, JNCH, Nhava-Sheva
- 2) The Deputy Commissioner of Customs, Review Cell, JNCH, Nhava-Sheva
- 3) The Deputy Commissioner of Customs, EDI, JNCH, Nhava-Sheva
- 4) The Deputy Commissioner of Customs, CHS Section, JNCH, Nhava-Sheva,
- 5) Office Copy.



RECEIVED

CENTRALISED ADJUDICATION CELL

08 MAY 2026

JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA

08 MAY 2026

Received
8769
7986865081
A. Chand

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