



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),

सीमाशुल्क आयुक्त का कार्यालय (एनएस -I)

NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE,

न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस,

**TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400
707.**

ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707

F. No. CUS/APR/MISC/8249/2025-Gr 2(C-F) Date of order: 13.01.2026

F. No. S/10-Adj-48/2025-26/II-C-F Date of issue: 15.01.2026

DIN : 2026 0178 N W 000000 C352

Passed by: **Dinesh Kumar, Deputy Commissioner of Customs, Group II (C-F), NS-I, JNCH**

Order No.: 1759 /2025-26/DC/Gr.II(C-F)/NS-I/CAC/JNCH

Name of Party/Noticee/Importer: **M/s. Beauty Studio (IEC: ANIPM3065A)**

मूल आदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क 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.ए1- 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, Distt.: 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. Beauty Studio (IEC: ANIPM3065A), having their address at Shop No. 101, Above A to Z Gift Shop, House No. 180, Sec 11, Juhugaon, Vashi, Thane - 400703 (hereinafter referred to as "the Importer"), filed Bill of Entry No. 4318320 dated 23.01.2023 through their Customs Broker M/s. Kanvel Logistics (CB Code: AAVFK7064RCH001) for the clearance of goods vide Bill of Entry No. 4318320 dated 23.01.2023.

2. The details of the said Bill of Entry are as follows:

Table-I

Bill of Entry No. & Date	4318320 dated 23.01.2023
Importer	M/s. Beauty Studio
Supplier	BPerfect Ltd, Unit E Knockmore Industrial Estate, Moira Road, Lisburn, Northern Ireland
Assessable Value	Rs. 8,40,793.22/-
Total Duty	Rs. 3,23,816/-
Description of Goods	Various Cosmetics and glue (Foundation, Concealer, Mascara, Liner, Primer, etc.)
Total Quantity	3 Boxes (36 Kgs)

3. The goods were assessed, and the importer has paid all the charges, including the Customs Duty, amounting to Rs. 3,38,949/- vide Challan No. 2042601006 dated 23.01.2023. However, the Out of Charge (OOC) was not granted as the consignment required a No Objection Certificate (NOC) from the Assistant Drug Controller (ADC).

4. The importer submitted a letter dated 18.11.2025, stating that the ADC office rejected the clearance of the consignment. The importer explained that while they produced a Registration Certificate (RC) for the consignment, the manufacturer (BPerfect Ltd) has two factories: one in Ireland and one in China. At the time of import, the China address was not mentioned on the Registration Certificate. The goods came from Ireland but were marked with the origin as China, the ADC rejected the NOC and directed the importer to include the China address on the certificate.

5. The importer further submitted that although they eventually obtained an RC with the Chinese address, the system continued to show the ADC NOC as rejected due to technical issues and the lapse of time. Consequently, the goods could not be cleared.

6. Vide letters dated 18.11.2025 and 29.12.2025, the importer requested to close the file and issue a Destruction Order for the subject goods, citing their inability to clear the goods due to the ADC rejection and

the long duration of storage.

7 . In the same letter dated 29.12.2025, the importer explicitly requested the waiver of the Show Cause Notice (SCN) and Personal Hearing (PH). They requested the department to dispose of the goods/allow destruction.

8. Legal provisions

8.1. Section 10 of The Drugs and Cosmetics Act, 1940

10. Prohibition of import of certain drugs or cosmetics. — From such date as may be fixed by the Central Government by notification in the Official Gazette in this behalf, no person shall import

(c) any drug or cosmetic for the import of which a licence is prescribed, otherwise than under, and in accordance with, such licence.

8.2. Rule 12 of The Cosmetics Rules, 2020

Import of cosmetics — (1) No cosmetic shall be imported into India unless the product has been registered in accordance with these rules by the Central Licensing Authority or by any officer to whom such powers may be delegated under sub-rule (1) of rule 5.

8.3. Rule 33(9) of The Cosmetics Rules, 2020

33(9) No cosmetic shall be imported unless it is packed and labelled in conformity with these rules and the label of imported cosmetics shall bear registration certificate number of the product and the name and address of the registration certificate holder for marketing the said product in India

8.4. Section 2(33) of Customs Act, 1962

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

8.5. Section 17 of Customs Act, 1962 : Assessment of duty.

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

8 . 6 . SECTION 46 of Customs Act,1962. Entry of goods on importation. -

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

8.7. SECTION 111 of Customs Act, 1962. Confiscation of improperly imported goods, etc. - The following goods brought from a place

outside India shall be liable to confiscation: -

(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;

8.8. SECTION 112 of Customs Act, 1962. Penalty for improper importation of goods, etc. - Any person, -

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

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable,

- i. in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 5 [not exceeding the value of the goods or five thousand rupees], whichever is the greater;*
- ii. 1 [(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

DISCUSSIONS AND FINDINGS

9 . I find that the importer, M/s. Beauty Studio, filed the Bill of Entry No. 4318320 dated 23.01.2023 for the clearance of various cosmetics and glue.

10. I find that at the time of importation, the goods were found to have markings declaring them as originating in China. However, the Registration Certificate (RC/COS-003439 dated 23.09.2022) submitted by the importer listed the manufacturing premises to be in Northern Ireland. The manufacturing site in China was not included in the said Registration Certificate at the time of import.

11 . I find that the ADC refused the No Objection Certificate (NOC) because the actual manufacturing site (China) was not registered on the Import Registration Certificate. The importer has admitted this discrepancy in their letters dated 18.11.2025 and 29.12.2025.

12 . I find that Section 10(c) of the Drugs and Cosmetics Act, 1940, states that "*any drug or cosmetic for the import of which a licence is prescribed, otherwise than under, and in accordance with, such licence*". Since the goods were imported without a valid Registration Certificate for the specific manufacturing site, they fall under the category of "Prohibited Goods" as defined in Section 2(33) of the Customs Act, 1962.

13. I find that Rule 12 of The Cosmetics Rules, 2020 states that "No

cosmetic shall be imported into India unless the product has been registered in accordance with these rules by the Central Licensing Authority or by any officer to whom such powers may be delegated under sub-rule (1) of rule 5" and Rule 33(9) of The Cosmetics Rules, 2020 states that "No cosmetic shall be imported unless it is packed and labelled in conformity with these rules and the label of imported cosmetics shall bear registration certificate number of the product and the name and address of the registration certificate holder for marketing the said product in India". It is evident that goods being imported are in violation of Rule 12(1) and Rule 33(9) of the Cosmetics Act, 1940 which renders the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

13. I find that Section 111(d) of the Customs Act, 1962 states "*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*". Since the import violates the Drugs and Cosmetics Act, 1940, the subject goods are liable for confiscation under Section 111(d) of the Customs Act, 1962. For the act of importing goods contrary to the prohibition, the importer is liable for a penalty under Section 112(a) of the Customs Act, 1962.

14. I find that the importer has requested the destruction of the goods. Given that the goods are cosmetics which failed regulatory clearance and have been lying uncleared since January 2023, they cannot be allowed to be cleared for home consumption.

ORDER

15. In view of the above, I pass the following order:

a. I order the confiscation of the goods imported vide Bill of Entry No. 4318320 dated 23.01.2023, having an assessable value of **Rs. 8,40,793.22/- (Rupees Eight Lakh Forty Thousand Seven Hundred Ninety Three and Twenty-Two Paise Only)**, under Section 111(d) of the Customs Act, 1962.

b. I impose a penalty of Rs. 80,000/- (Rupees Eighty Thousand Only) on the importer, M/s. Beauty Studio, under Section 112(a) of the Customs Act, 1962

c. I order for the disposal of the goods by the way of destruction of the said confiscated goods under proper supervision. The costs of destruction shall be borne by the importer, M/s. Beauty Studio.

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

Digitally signed by
Dinesh Kumar
Date: 13-01-2026

14.EE.E3

(Dinesh Kumar)
Deputy Commissioner of Customs,
Group II (C-F), NS-I, JNCH

To,

1. **M/s. Beauty Studio (IEC: ANIPM3065A)**
Shop No 101, Above A to Z Gift Shop,
House No 180, Sec 11,
Juhugaon, Vashi, Thane,
Maharashtra – 400703

Copy to:

1. The Deputy/Assistant Commissioner of Customs, CAC, JNCH.
2. The Deputy Commissioner of Customs (Review Cell), JNCH.
3. The Deputy Commissioner of Customs, Disposal Section, NS-Gen, JNCH.
4. The Deputy Commissioner of Customs, EDI, JNCH
5. Office Copy.