
 सत्यमेव जयते	<b>OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),</b> सीमाशुल्क आयुक्त का कार्यालय (एनएस -I) <b>NHAVA-SHEVA, JAWAHARLAL NEHRU CUSTOM HOUSE,</b> न्हावा-शेवा, जवाहरलाल नेहरू कस्टम हाउस, <b>TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA - 400 707.</b> ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707	 आजदीन अमृत महोत्सव
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F.No. CUS/APR/MISC/7429/2025-Gr (1And1A)

Date of order: 09.12.2025

S/10-Adj-113/2025-26/GR-I&IA/JNCH

Date of Issue: 10.12.2025

Order passed by: (Jay G. Waghmare), Joint Commissioner of Customs, Gr. I, NS-I, JNCH, Nhava Sheva.

Order-in-Original No.: 1291 (L)/2025-26/JC/GR-I&IA/NS-I/CAC/JNCH

DIN: 20251278NW 000027682D

Name of Party/Noticee: M/s Seela Infratech Pvt. Ltd (IEC No. 0513079173)

### मूल आदेश

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 1.50 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 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1970 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 (Appeal), Jawaharlal Nehru Custom House, Sheva, Tal: 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 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.1.50 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. 1.50 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.
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 Seela Infratech Pvt. Ltd (IEC No. 0513079173)** having registered address as LG-14, South Point Mall, Sector-53, Gurgaon East-122002 (hereinafter referred to as 'the Importer' for sake of brevity) has imported goods declared as "Instant Noodles, Snacks, Coffee and Crispy Seaweed" and covered under Bill of entry No. 3650384 dated 02.08.2025. Details of the Bill of Entry as follows:

Name of the Importer	M/s Seela Infratech Pvt. Ltd (IEC No. 0513079173)
Bill of Entry No.	3650384 dated 02.08.2025
Description	Instant Noodles, Snacks, Coffee and Crispy Seaweed etc.
Assessable Value (in Rs.)	18,25,702/-
Duty (in Rs.)	9,39,679/-
CB Name	M/s Alkabir Impex Services

2. The aforesaid goods imported by M/s Seela Infratech Pvt. Ltd. were examined by DRI/MZU under panchanama on 21/22.08.2025 in view of the intelligence received regarding presence of cosmetic product in the container number HMMU6144181. However, no undeclared cosmetic products were found. Accordingly, DRI/MZU removed the hold.

3. Further DRI/MZU forwarded the drawn sample during the said panchanama to **Group-I, JNCH, Nhava Sheva** with direction to reassess and for verifying the goods in respect of classification, valuation, compliance requirements etc. under the relevant provisions of the Customs Act, 1962 and any other allied acts.

4. In this regard, it is submitted that as per the inventory prepared by the DRI/MZU under panchanama dated 21/.22.08.2025, there are 120 miscellaneous items were found in the container. Further, on the basis of the samples received from the DRI/ MZU and details provided by the importer, an inventory in form of Annexure-A were made in respect of the non-veg ingredients and category of the goods covered under Bill of Entry No. 3650384 dated 02.08.2025.

5. On scrutiny of the samples, import documents, and inventory prepared by DRI/MZU, the following discrepancies were observed:

- i. Many goods covered under the Bill of Entry No. 3650384 dated 02.08.2025 were found with ingredients having non-veg items like egg, pork, beef, shell fish, shrimps, chicken, tuna fish, mackerel, crab etc., (Details in Annexure-A)
- ii. FSSAI logo was not found on any of the goods,
- iii. As per the details found in the BE, the importer has declared all the goods in 4 categories i.e. Instant Noodles, Snacks, Coffee and Crispy Seaweed. However, on the basis of the samples received from the DRI/MZU and details provided by the importer, some other category of the goods were found like candy, soy milk, soup, cooking oil, sauce, jelly, drinks etc. (Details in Annexure-A)

5.1. Out of 120 items listed in Annexure-A, 71 items were found to contain non-vegetarian ingredients such as egg, pork, beef, shellfish, shrimp, chicken, tuna fish, mackerel, crab, etc. Details of the same are tabulated below;

**TABLE-I**

Sr. No.	Sr. No. as per Annexure A	Description of goods	Non Veg. Ingredients Found
1	8	BEEF DASIDA POWDER 1KG	5% beef content

2	37	CJ SOUP BASE ANCHOVY RING TYPE 40G	anchovy fish
3	10	BIBIGO BEEF BONE SOUP (SAGOL GOMTANG)	Beef
4	38	CJ SOUP BASE BEEF RING TYPE 40G	beef
5	51	IVY SNACK	BEEF
6	73	OTTOGI JAJANG POWDER 1KG	Beef
7	111	VEG CRACKER 83G	Beef
8	11	BIBIGO CHADOL SOY BEAN STEW	Beef and Shell fish
9	48	HOMERUN BALL	Beef Tallow, egg
10	80	RAMYUN SARI	beef, pork, chicken, crab
11	7	BANANAKICK SNACK	beef, pork, chicken, shell fish, crab, squid
12	5	BAKED POTATOES	Beef, Pork, Shell fish
13	60	KING CUP NOODLE KIMCHI	Contain shrimp, Beef, pork, shellfish
14	61	KING CUP NOODLE ORIGINAL	Contain shrimp, Beef, pork, shellfish
15	118	WOORISSAL VEGETABLE CREAM SOUP	Crab, Chicken, Shell fish, Pork, egg, shrimp
16	44	GINGER MIRIM (MATSUL)- 800ML	Crab, pork, beef, chicken, Shell fish
17	71	NEW COUNTRYCON	Crab, Shrimp, Pork, Chicken, Beef, Squid, Shellfish, egg
18	30	CALORIE BALANCE CHEESE	Egg
19	46	GOLD MAYONNAISE	Egg
20	68	MELON KICK	egg
21	91	SHINRAMYUN CUP	Egg, Beef
22	93	SNACKMYUN NOODLE	Egg, Beef, Chicken
23	3	ANSUNGTANGMYUN	Egg, Beef, pork, Chicken
24	70	NEOGURI	egg, chicken, beef, pork, shell fish
25	78	PPUSYEOPUSYEO BBQ	egg, chicken, beef, pork, shell fish
26	120	YUKGYEJANG NOODLE BOWL	egg, chicken, beef, pork, shell fish
27	77	PORK CUTLET SAUCE - 470GM	egg, chicken, beef, shell fish
28	116	WOORISSAL BEEF PORRIIDGE	Egg, Mackerel, Crab, Shrimp, Pork, Peach, Chicken, Squid
29	1	ALMOND CANDY	Egg, Pork, Shellfish (Oyster)
30	2	ALSATANG CANDY	Egg, Pork, Shellfish (Oyster)
31	47	GRAPE CANDY	Egg, Pork, Shellfish (Oyster)
32	57	JOLEUMBEONJJEONG GUM	Egg, Pork, Shellfish (Oyster)
33	110	UDON NOODLE BIG BOWL	Egg, Tuna Fish, Beef, Squid
34	99	SUGARLOLO KONJAC JELLY GREEN GRAPE	Eggs
35	62	KUKDAS (CAKE)	eggs and pork
36	56	JOCHEONG YUGA	Eggs, Beef, Pork, Crab, Shrimp, Squid and Shellfish (including oysters, abalone and mussels)
37	64	MACKEREL CAN	Eggs, Crab, Shrimp, Pork, Chicken, Beef, Shell Fish
38	82	SAURY CAN 400G	Eggs, Crab, Shrimp, Pork, Chicken, Beef, Shell Fish
39	58	KANCHO	Eggs, Pork and Beef may be in
40	108	SWEET KOREAN PANCAKE MIX	Eggs, Pork, Shrimp, Chicken, Beef, Crab, Mackerel, Squid, Shell fish
41	49	HONEY BUTTER CHIP	Eggs, Shell fish, Pork, Shrimp, Squid
42	53	JIN JJAMBONG BIG BOWL	Eggs, Squid, Chicken, Pork, Beef, Shrimp, Crab, Shell fish
43	54	JIN JJAMBONG MULTI	Eggs, Squid, Chicken, Pork, Beef, Shrimp, Crab, Shell fish
44	45	GOCHUJANG - HALAL 200GM	Halal Indonesia Stamp found
45	117	WOORISSAL MUSHROOM SOUP	Mackerel, Shrimp, Crab, Pork, Beef
46	13	BIBIGO CRISPY SEAWEED SNACKS ORIGINAL	May be present egg
47	63	LOTTE SAND PINEAPPLE COOKIE	May contain Beef, egg
48	87	SHINJJOLI APPLE FLAVOR	Pork

49	88	SHINJJOLI LEMON COLA FLAVOR	pork
50	89	SHINJJOLI SHINE MUSCAT	pork
51	90	SHINJJOLI STRAWBERRY FLAVOR	Pork
52	104	SUGARLOLO SPARKING SHINE MUSCAT	Pork
53	105	SUGARLOLO SPARKLING LEMON CIDER	Pork
54	106	SUGARLOLO SUGAR FREE VITAMIN GUMMY PEACH	Pork
55	31	CEREAL CHOCO	Pork may be mixed in, Egg
56	81	SARIGOMTANG RAMYUN	Pork, Beef
57	50	HONEY MUSTARD SAUCE - 265GM	Pork, Beef, Shell Fish
58	12	BIBIGO CHUEOTANG SOUP	Pork, Chicken, Shell fish, egg, crab, shrimp, squid, mackerel
59	14	BIBIGO GALBITANG SOUP	Pork, Chicken, Shell fish, egg, crab, shrimp, squid, mackerel
60	17	BIBIGO SOGOGI JANGTEO SOUP 500G	Pork, Chicken, Shell fish, egg, crab, shrimp, squid, mackerel
61	95	SPAM CLASSIC - 200GM	Pork, Minced Meat
62	41	DAESANG JIN KANJANG 500ML	Shell fish
63	36	CJ MYEONGA KIMBABKIM 22G	Shell fish, egg, crab, shrimp, squid, pollack
64	32	CHEETOS SMOKED BBQ	Shrim, egg, Chicken, Porks
65	83	SEANG SEANG UDON (TERIYAKI)	Shrimp, Mackerel, Crab, Shell fish
66	42	DAESANG KUK KANJANG 500ML	Shrimps, Beef, Chicken, Shell Fish, Oyster
67	109	TAKO CHIP SNACK	Shrimps, Beef, Fish
68	85	SHINDANGDONG TTEOKBOKKI	Squid, Crab, Shrimp, Pork, Chicken, Beef, Shell Fish, eggs
69	92	SHIRIMP NOODLE BIG BOWL	Squid, Crab, Shrimp, Pork, Chicken, Beef, Shell Fish, eggs
70	39	CORN CHIP	Squid, Shrimp, pork, egg and Beef
71	75	OTTOGI SOBA SOUP 360ML	Tuna fish

**As per Para-A of General Notes regarding Import Policy 2017;**

*“Beef, in any form, and products containing beef in any form are ‘Prohibited’ for imports. Accordingly, all consignments of ‘edible oils’ and ‘processed food products’, imported in bulk, shall carry a declaration from the concerned exporter on the shipping documents that the consignment does not contain beef in any form. All consignments of edible products, imported in consumer packs, shall carry a declaration on the label of the package that the product does not contain beef in any form.”*

**Further, as per Para-B of General Notes regarding Import Policy 2017;**

*“Import of Meat and Meat Products of all kinds including fresh, chilled and frozen meat, tissue or organs of poultry, pig, sheep, goat; egg and egg powder; milk and milk products; bovine, ovine and caprine embryos, ova or semen; and pet food products of animal origin shall be subject to a sanitary import permit to be issued by Department of Animal Husbandry, Dairying and Fisheries Government of India, as per Section 3A of Live-stock Importation Act, 1898, as incorporated by Live Stock Importation(Amendment) Act, 2001 (Act No. 28 of 2001, 29th August, 2001), or as amended from time to time.”*

**5.2** As per the samples forwarded by the DRI/MZU, it was observed that none of the food items covered under the Bill of Entry No. 3650384 dated 02.08.2025 carried the mandatory **FSSAI logo** or labeling requirements as per the **Food Safety and Standards (Import) Regulations, 2017**, framed under the **FSSAI Act, 2006**. As per **Food Safety and Standards (Import) Regulations, 2017 under FSSAI Act, 2006**: *“Goods non-conforming to FSSAI standards are food products that fail to meet the quality, safety, and packaging requirements set by the Food Safety and Standards Authority of India. This can include contamination, prohibited ingredients, incorrect*

labeling, or packaging that is unfit for food use. If such products are identified through random sampling or inspections, FSSAI takes penal action against Food Business Operators, and non-conforming imported food consignments may be destroyed or re-exported.”

5.3 Out of 120 miscellaneous items mentioned in Annexure-A, there are 62 items which were found to be mis declared in other categories like candy, soy milk, soup, cooking oil, sauce, jelly, drinks, which are not declared in the Bill of Entry No. 3650384 dated 02.08.2025. **Details of the same are tabulated below:**

**TABLE-2**

Sr. No.	Sr. No. as per Annexure A	Description of goods	Category
1	34	CJ CORN SYRUP 1.2KG	100% Corn Starch Syrup
2	111	VEG CRACKER 83G	Biscuits
3	1	ALMOND CANDY	Candy
4	2	ALSATANG CANDY	Candy
5	4	ANYTIME MILKMINT 92G	Candy
6	47	GRAPE CANDY	Candy
7	57	JOLEUMBEONJJEONG GUM	Candy
8	65	MALRANG COW MILK	Candy
9	66	MALRANG COW STRAWBERRY	Candy
10	106	SUGARLOLO SUGAR FREE VITAMIN GUMMY PEACH	Candy
11	119	XYLITOL ORIGINAL 16G	candy
12	15	BIBIGO SESAME OIL - 1L	Cooking Oil
13	16	BIBIGO SESAME OIL - 500ML	Cooking Oil
14	74	OTTOGI SESAME OIL 1.8L	Cooking Oil
15	79	PREMIUM SESAME OIL - 110ML	Cooking Oil
16	8	BEEF DASIDA POWDER 1KG	Soup in Powder Form
17	73	OTTOGI JAJANG POWDER 1KG	instant powder
18	108	SWEET KOREAN PANCAKE MIX	Instant Powder
19	87	SHINJJOLI APPLE FLAVOR	Jelly
20	90	SHINJJOLI STRAWBERRY FLAVOR	Jelly
21	98	SUGARLOLO KONJAC JELLY GRAPEFRUIT	jelly
22	99	SUGARLOLO KONJAC JELLY GREEN GRAPE	jelly
23	100	SUGARLOLO KONJAC JELLY MANGOSTEEN	jelly
24	101	SUGARLOLO KONJAC JELLY STRAWBERRY&KIWI	jelly
25	107	SUGARLOLO KONJAC JELLY PEACH	jelly
26	94	SOLPYO MUSTARD POWDER	Mustard Powder
27	35	CJ GOCHUJANG 1KG	paste
28	45	GOCHUJANG - HALAL 200GM	Paste
29	95	SPAM CLASSIC - 200GM	Paste
30	9	BEEF GALBI SAUCE - 500ML	Sauce
31	41	DAESANG JIN KANJANG 500ML	sauce
32	42	DAESANG KUK KANJANG 500ML	sauce
33	44	GINGER MIRIM (MATSUL)- 800ML	Sauce
34	46	GOLD MAYONNAISE	sauce
35	50	HONEY MUSTARD SAUCE - 265GM	Sauce
36	64	MACKEREL CAN	sauce
37	72	OTTOGI 2x APPLE VINEGAR 1.8L	sauce
38	76	PEANUT VIETNAM RICE PAPER SAUCE	Sauce
39	77	PORK CUTLET SAUCE - 470GM	sauce
40	82	SAURY CAN 400G	sauce

41	69	MILKIS CAN DRINK	soda drinks
42	97	SUGARLOLO CLOUD SODA ZERO	soda drinks
43	102	SUGARLOLO MELON SODA ZERO	soda drinks
44	103	SUGARLOLO SPARKING PEACH	soda drinks
45	104	SUGARLOLO SPARKING SHINE MUSCAT	soda drinks
46	105	SUGARLOLO SPARKLING LEMON CIDER	soda drinks
47	113	WELCHS GRAPES	soda drinks
48	114	WELCHS GREEN GRAPES	soda drinks
49	115	WELCHS STRAWBERRY	soda drinks
50	10	BIBIGO BEEF BONE SOUP (SAGOL GOMTANG)	Soup
51	11	BIBIGO CHADOL SOY BEAN STEW	soup
52	12	BIBIGO CHUEOTANG SOUP	soup
53	14	BIBIGO GALBITANG SOUP	soup
54	17	BIBIGO SOGOGI JANGTEO SOUP 500G	soup
55	37	CJ SOUP BASE ANCHOVY RING TYPE 40G	soup
56	38	CJ SOUP BASE BEEF RING TYPE 40G	soup
57	75	OTTOGI SOBA SOUP 360ML	soup
58	116	WOORISSAL BEEF PORRIIDGE	soup
59	117	WOORISSAL MUSHROOM SOUP	soup
60	118	WOORISSAL VEGETABLE CREAM SOUP	soup
61	6	BANANA SOY MILK	soy milk
62	18	BLACK BEAN AND 16 GRAIN SOY MIL	soy milk

6. In view of above, it appears that the imported goods fail to meet prescribed food safety requirement and labeling standards are “**non-conforming imported food consignments,**” liable for rejection, destruction, or re-export. Accordingly, the goods are liable for confiscation under **Section 111(d) for import of prohibited goods, 111(m) for mis declaration of goods and 111(o)** for contravention of allied Acts.

**7. Relevant Provisions of the Customs Act, 1962:**

**Section 46: Entry of goods on importation. -**

1. *The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting <sup>1</sup> [electronically] <sup>2</sup> [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.*

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.*

**Section 111: Confiscation of improperly imported goods, etc.-**

**111(d)** *any goods which are imported or attempted to be imported or are brought within the Indian Customs water 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;*

**111(m)** *[any goods which do not correspond in respect of value or in any other particular] [Substituted by Act 36 of 1973, Section 2, for certain words (w.e.f. 1.9.1973).] 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] [ Substituted by Act 27 of 1999, Section 108, for " in respect thereof;" (w.e.f. 11.5.1999)];

**111(o)** any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

**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, 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 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 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:

Provided that where such duty 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 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 penalty so determined;

**Section 114AA: 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.

**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 in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, 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

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

**Food Safety and Standards (Import) Regulations, 2017 under FSSAI Act, 2006:**

Goods non-conforming to FSSAI standards are food products that fail to meet the quality, safety, and packaging requirements set by the Food Safety and Standards Authority of India. This can include contamination, prohibited ingredients, incorrect labeling, or packaging that is unfit for food use. If such products are identified through random sampling or inspections, FSSAI takes penal action against Food Business Operators, and non-conforming imported food consignments may be destroyed or re-exported.

8. In light of the above discussed facts, it was observed that;
- 8.1 Goods covered under the Bill of Entry No. 3650384 dated 02.08.2025 found to be prohibited as the none of the food items carried the mandatory **FSSAI logo** or labeling requirements as per the **Food Safety and Standards (Import) Regulations, 2017**, framed under the **FSSAI Act, 2006**,
- 8.2 As per Table-I, 71 items were found to be prohibited, contain non-vegetarian ingredients such as egg, pork, beef, shellfish, shrimp, chicken, tuna fish, mackerel, crab, etc.
- 8.3 As per Table-II, 62 items were found to be mis declared in other categories like candy, soy milk, soup, cooking oil, sauce, jelly, drinks, which are not declared in the Bill of Entry No. 3650384 dated 02.08.2025.
9. Therefore, goods covered under Bill of Entry No. 3650384 dated 02.08.2025 are liable for confiscation under Sections 111(d), 111(m), and 111(o) of the Customs Act, 1962 and the importer made themselves liable for penal action under Section 112(a)(i) and 114AA of the Customs Act, 1962.

#### **PERSONAL HEARING AND WRITTEN SUBMISSIONS**

10. Vide letter dated 12.11.2025, the importer has requested for waiver of Show Cause Notice and Personal Hearing. Further, the importer has stated that their company has no further claim or interest in the said consignment.

#### **DISCUSSION AND FINDINGS**

11. I have carefully gone through the above facts and records of the case and submission made by the importer.
- 11.1 I find that the importer M/s Seela Infratech Pvt. Ltd (IEC No. 0513079173) has imported goods declared as "Instant Noodles, Snacks, Coffee and Crispy Seaweed" and covered under Bill of entry No. 3650384 dated 02.08.2025.
- 11.2 I find that goods covered under Bill of entry No. 3650384 dated 02.08.2025 and imported by M/s Seela Infratech Pvt. Ltd. were examined by DRI/MZU under panchanama on 21/22.08.2025 in view of the intelligence received regarding presence of cosmetic product in the container number HMMU6144181. However, no undeclared cosmetic products were found. Accordingly, DRI/MZU removed the hold.
- 11.3 I find that DRI/MZU forwarded the drawn sample during the said panchanama to **Group-I, JNCH, Nhava Sheva** with direction to reassess and verify the goods in respect of classification, valuation, compliance requirements etc. under the relevant provisions of the Customs Act, 1962 and any other allied acts.
- 11.4 I find that on the basis of the samples received from the DRI/ MZU and details provided by the importer an inventory in form of Annexure-A were made in respect of the non-veg ingredients and category of the goods covered under Bill of Entry No. 3650384 dated 02.08.2025.
- 11.5 I find that 71 items as mentioned in Table -I were found to contain non-vegetarian ingredients such as egg, pork, beef, shellfish, shrimp, chicken, tuna fish, mackerel, crab, etc.
- 11.6 As per the samples forwarded by the DRI/MZU, I find that that none of the food items covered under the Bill of Entry No. 3650384 dated 02.08.2025 carried the mandatory FSSAI logo or labeling requirements as per the Food Safety and Standards (Import) Regulations, 2017, framed under the FSSAI Act, 2006.
- 11.7 I find 62 items as mentioned in Table-2 were found to be mis declared in other categories like candy, soy milk, soup, cooking oil, sauce, jelly, drinks, which are not declared in the Bill of Entry No. 3650384 dated 02.08.2025.
- 11.8 I find that "Beef, in any form, and products containing beef in any form are 'Prohibited' for imports.
- 11.9 I find that as per Food Safety and Standards (Import) Regulations, 2017 under FSSAI Act, 2006: "Goods non-conforming to FSSAI standards are food products that



fail to meet the quality, safety, and packaging requirements set by the Food Safety and Standards Authority of India. This can include contamination, prohibited ingredients, incorrect labeling, or packaging that is unfit for food use. If such products are identified through random sampling or inspections, FSSAI takes penal action against Food Business Operators, and non-conforming imported food consignments may be destroyed or re-exported.”

**11.10** I find that the imported goods fail to meet prescribed food safety requirement and labeling standards are “non-conforming imported food consignments,” liable for rejection, destruction, or re-export. Accordingly, the goods are liable for confiscation under Section 111(d) for import of prohibited goods, 111(m) for mis declaration of goods and 111(o) of Customs Act-1962 for contravention of allied Acts and for the same, the importer has rendered themselves for penal action under Section 112(a)(i) and 114AA of the Customs Act, 1962.

**12.** In view of the factual details of the case as discussed above, I pass the following order:

**ORDER**

- i. I order to confiscate the goods imported vide Bill of Entry No. 3650384 dated 02.08.2025 under Section 111 (d), 111(m) and 111(o) of the Customs Act, 1962. Further, I order for the disposal/removal of the goods and the cost of safe disposal/ removal of the goods should be recovered from the importer.
- ii. I impose penalty of **Rs. 25,000/- (Rupees twenty five thousand Only)** on the importer, M/s Seela Infratech Pvt. Ltd (IEC No. 0513079173) under section 112(a)(i) of the Customs Act, 1962.
- iii. I also impose a penalty of **Rs. 25,000/- (Rupees twenty five thousand Only)** on the importer, M/s Seela Infratech Pvt. Ltd (IEC No. 0513079173) under section 114AA of the Customs Act, 1962.

**13.** This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or the persons/ firms concerned, covered or not covered by this show cause notice, under the provisions of Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

Digitally signed by  
Jay Girijappa Waghmare  
Date: 09-12-2025  
17:51:38

**(Jay G. Waghmare)**  
Joint Commissioner of Customs  
Gr-1, NS-I, JNCH

Encl: Annexure (List of Relied Upon Documents (RUDs))

**To,**

1. **M/s Seela Infratech Pvt. Ltd (IEC No. 0513079173),**  
LG-14, South Point Mall, Sector-53,  
Gurgaon East-122002.

Copy to: -

1. DC, CAC, JNCH (for information),
2. Deputy Director/DRI/MZU, Dronagiri, Raigad-400707
3. DC, CRAC, JNCH
4. DC, CHS Section, JNCH (For display on Notice Board),
5. DC, EDI Section, JNCH (For publish on JNCH Website),
6. Office copy.

ANNEXURE

LIST OF RELIED UPON DOCUMENTS (RUDs)

RUD-1	Panchanama on 21/22.08.2025
RUD-2	Annexure-A