
	<p>भारतसरकार/<i>Government of India</i>          विवमालय/<i>Ministry of Finance</i>          आयुनसीमाशुक्एन.एस.-IIकाकायालय  <b>Office of Commissioner of Customs NS-II</b>  <b>Jawaharlal Nehru Custom House, Nhava Sheva,</b>  <b>Dist- Raigad, Maharashtra – 400 707</b></p>	
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**F. No: CUS/DOCK/340/2025-Exp(Docks)**

**Date: 03/12/2025**

**DIN:- 20251278NT00000530F9**

**Passed By:**

Addl. Commissioner of Customs,  
 CEAC, NS-II, JNCH, Nhava Sheva.

मूल आदेश संख्या/ Order-In-Original No.: 265/2025-26/ADC/NS-II/CAC/JNCH  
 M/s Drugs Land (IEC: 3105007067)

### मूल आदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निः शुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील सीमा शुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमा शुल्क आयुक्त (अपील), जवाहरलाल नेहरू सीमा शुल्क भवन, शेवा, ता. उरण, जिला – रायगढ़ – 400 707, महाराष्ट्र को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमा शुल्क (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 लगाई 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।
- 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

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- An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Nhava 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.
- 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. Drugs Land (IEC: 3105007067) having registered address at 89, Mangalwar

Peth, Barne Rd Parge Chowk Pune 4110110, Maharashtra (hereinafter called as "the Exporter" or "the Noticee") has filed a Shipping Bill No. 3812008 dated 23.07.2025 through their authorized Customs Broker firm, M/s. Thakker Clearing Agency Pvt Ltd (CHA No. AABCT5265CCH001) (herein after referred to as "the CB") for the export of "Pharmaceutical Products, viz. (i) VISCOLYTE-S, (ii) VISCOLYTE and (iii) NEUTRACID " (hereinafter called as "the goods"). The consignee of the goods is M/s. Curepharma Ltd, Mauritius. The details of the goods are as a under:

**Table-I**

Sr .N o.	SB No & date	Ddescription of Goods	Declared Qty	RITC	FOB Value (In Rs)	Drawback Claimed (In Rs)	Rodtep Claimed (In Rs)	IGST Claim ed (In Rs)
1	3812008 dated 23.07.20 25	VISCOLYTE-S	13510	30049029	2931737.49	35180.85	20522.16	LUT
2		VISCOLYTE	13265	30049029	2370588.42	28447.06	16594.12	
3		NEUTRACID	2640	30049029	393162.79	4717.94	2752.13	
Total					5695487.7	68346	39868.41	

**2. OBSERVATIONS OF THE DOCKS OFFICER AND EXAMINATION OF THE GOODS:**

**2.1** During scrutiny of the documents, the Docks Officer observed that goods at Sr. No. 1 & 2 covered under the above-mentioned S/Bill, i.e. VISCOLYTE-S (Composition: Salbutamol, Bromhexine, Menthol, and Guaiphenesin) and VISCOLYTE (Composition: Cetirizine, Bromhexine, Guaiphenesin, Phenylephrine, and Menthol) classified under RITC 3004 9029. These pharma products are Banned/Restricted under the List of Drugs Prohibited for Manufacture and Sale through Gazetted Notifications issued by The Ministry of Health & Family Welfare u/s. 26A of the Drugs & Cosmetics Act, 1940. Accordingly, it is mandated that export of the Pharmaceutical Products having above combination are Banned/Restricted for export without NOC from respective Zonal offices of CDSCO through online mode (SUGAM Portal) as per Directorate General of health services Central Drugs Standard Control Organization, Notification No. IMP-12/1/2024-e Office. This fact was brought to the notice of the Exporter through their authorized CB. The issue was referred to CEAC Section, JNCH for adjudication purpose as the exporter did not produce the required NOC.

**2.2** In response, the Exporter produced a 1) No-Objection Certificate (NOC) No. NA/NOC/-R&A/2025/014320 dated 11.09.2025 from CDSCO wherein NOC was granted to the Exporter to manufacture 15500 bottles of Syrup, VISCOLYTE-S brand comprising of the above-mentioned combination and 2) No-Objection Certificate (NOC) No. NA/NOC/-R&A/2025/015422 dated 26.09.2025 from CDSCO wherein NOC was granted to the Exporter to manufacture 15500 bottles of Syrup, VISCOLYTE brand comprising of the above-mentioned combination for exporting the same to Mauritius. However, it is noticed that the goods had Manufacturing Date as 03/2025 as per the Quality Control certificate submitted by the exporter, whereas, NOC to manufacture of the said goods was given by CDSCO on 11.09.2025 and 26.09.2025. Therefore, it is apparent that the goods were manufactured before granting NOC by CDSCO and are

attempted to be exported vide S/Bill No. 3812008 dated 23.07.2025 before obtaining NOC from CDSCO and the same was obtained subsequently. Therefore, it is apparent that the requisite NOC was not available with the Exporter at the time of filing of the S/Bill and carting of the goods and presented before Customs Authority for exportation.

3. As the Exporter has produced a NOC from CDSCO for 'Manufacture' and Export Only' of the impugned goods, however, it is noticed that the subject CDSCO NOC is post-dated, i.e. issued after manufacture of the goods and carted the same for export at JNCH Port.

#### **4. RELEVANT PROVISIONS OF LAW APPLICABLE IN THIS CASE:-**

##### **4.1. The Customs Act, 1962:**

**A. Section 11H (a) of the Customs Act, 1962:** "illegal export" means the export of any goods in contravention of the provisions of this Act or any other law for the time being in force.

**B. Section 50 of the Customs Act, 1962:** Entry of goods for exportation.

(1) The exporter of any goods shall make entry thereof by presenting [electronically] on the customs automated system] to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill, and in the case of goods to be exported by land, a bill of export [in such form and manner as may be prescribed]:

Provided that the [Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically [on the customs automated system], allow an entry to be presented in any other manner.]

(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.

(3) The exporter who presents a shipping bill or bill of export under this section 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.

**C. Section 113 (d) of the Customs Act, 1962:** any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force, shall be liable to confiscation.

**D. Section 114 (i) of the Customs Act, 1962:** Any person 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 113, or abets the doing or omission of such an act, shall

be liable, 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 three times the value of the goods as declared by the exporter or the value as determined under this Act, whichever is the greater.

**4.2. Foreign Trade (Development and Regulation) Act, 1992: A. Section 11:** (1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the foreign trade policy for the time being in force.

5. M/s. Drugs Land has filed a Drawback S/Bill No. 3812008 dated 23.07.2025 through CB, M/s. Thakker Clearing Agency Pvt Ltd for the export of "Pharmaceutical Products, viz. VISCOLYTE-S, VISCOLYTE and NEUTRACID to Mauritius. The Total declared FOB Value of the goods covered under above mentioned S/Bill is Rs. 56,95,487.7 /- and the Exporter has claimed Drawback amounting to Rs. 68,346/-; and RoDTEP amounting to Rs. 39,868.41/-.

5.1. The subject goods were brought to JNCH Port for export. However, the Docks Officer on perusal of the supporting documents observed that the Item No. 1 & 2 of the S/Bill, i.e. VISCOLYTE-S (Composition: Salbutamol, Bromhexine, Menthol, and Guaiphenesin) and VISCOLYTE (Composition: Cetirizine, Bromhexine, Guaiphenesin, Phenylephrine, and Menthol), the constituents of the subject goods are 'Restricted' in nature and required a NOC from respective Zonal offices of CDSCO through online mode (SUGAM Portal) as per Directorate General of health services Central Drugs Standard Control Organization, Notification No. IMP-12/1/2024-e Office for export. However, the exporter has not produced the requisite NOC along with export documents. Hence, the Exporter was appraised and advised to submit the said NOC. In response, the Exporter has produced CDSCO NOC dated 11.09.2025 and 26.11.2025. However, it is noticed that the subject goods were manufactured in the month of March 2025 and carted the same for exportation in Sept 2025, whereas, the CDSCO has issued NOC for the impugned goods afterwards.

5.2. On perusal of subject 11.09.2025 and 26.09.2025, that condition No. 4 of the said NOC stipulated that the impugned goods should carry a declaration on it to the effect that "For Export only-Not for Domestic Consumption". The exporter vide their submission declared that the subject goods are complied with requisite inscription "for Export only".

5.3. It is pertinent to mention here that 'Restricted Goods' under the Customs Act are items whose import or export is not absolutely prohibited but requires prior authorization in the form of an Import/Export License from the DGFT or other Competent Authorities, CDSCO in present case. Examples of Restricted Goods for export under Indian law include certain chemicals, pharmaceuticals, drones and specific electronics. Without the necessary license or fulfillment of prescribed conditions, Restricted Goods are liable for confiscation, and the importer or exporter may face fine/penalties u/s. 113 & 114 of the Customs Act, 1962.

5.4. Thus, the Exporter has attempted to export the goods, i.e. "VISCOLYTE-S (Composition: Salbutamol, Bromhexine, Menthol, and Guaiphenesin) and VISCOLYTE (Composition: Cetirizine, Bromhexine, Guaiphenesin, Phenylephrine, and Menthol), " (Item No. 1 & 2 of the S/Bill) to Mauritius is a 'Restricted Item' in terms of List of Drugs Prohibited for Manufacture and Sale issued by The Ministry of Health & Family Welfare through Gazetted Notifications u/s. 26A of the Drugs & Cosmetics Act, 1940. The export of said goods can only be allowed against NOC from respective Zonal offices of CDSCO through online mode (SUGAM Portal) as per Directorate General of health services Central Drugs Standard Control Organization, Notification No. IMP-12/1/2024-e Office for export. In the instant case, it is apparent that the Exporter has applied to CDSCO for issuance of such NOC, however, manufactured the impugned goods and attempted to export the same without obtaining NOC from CDSCO. Therefore, it appears that the Exporter has attempted to export "VISCOLYTE-S and VISCOLYTE" having banned/restricted constituents in violation of Restriction imposed by CDSCO.

5.5. It is the responsibility of the Exporter to ensure 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, thus, by attempting to export the Restricted Goods without NOC and that too without the complete inscription "FOR EXPORT ONLY-NOT FOR DOMESTIC SALE" on the goods, the Exporter has violated the provisions of Section 50 (3) of the Customs Act, 1962 and provisions of section 11 of Foreign Trade (Development and Regulation) Act, 1992 in as much, as they filed S/Bill to the Customs Authorities in respect of goods which required NOC from CDSCO for being exported. However, the Exporter has produced the requisite NOC from CDSCO after the goods were manufactured and carted before Customs Authorities for exportation.

5.6. Section 50 (3) of the Customs Act, 1962 mandates that the Exporter who presents a S/Bill under the said Section shall ensure the 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. As the Exporter had not made declaration truthfully in the said S/Bill, M/s. Drugs Land has contravened these provisions in as much as they have filed S/Bill without having valid NOC issued by the CDSCO. Thus, it appears that the said goods were attempted to be exported in violation of Section 50 (3) of the Customs Act, 1962 read with Section 11 (1) of Foreign Trade (Development & Regulation) Act 1992, as the Exporter had not furnished requisite CDSCO NOC to the Custom Authorities along with other export documents at the time of carting of the goods.

5.7. The attempt to export the impugned goods is considered as violation of Restriction imposed by CDSCO under Drugs & Cosmetics Act, 1940 appears to fall under the ambit of Section 11H (a) of Customs Act, 1962, as the act amounts to 'illegal export' by them in as much as they attempted to export the goods in contravention to provisions of section 50 (3) of the Customs Act, 1962 read with Section 11 of Foreign Trade (Development and Regulation) Act, 1992. As discussed herein above, the subject goods covered under S/Bill No. 3812008 dated 23.07.2025, i.e. "VISCOLYTE-S and VISCOLYTE " is a Restricted Item in terms of its constituents.

5.8. Any Prohibition referred to in the Section 113 (d) of the Customs Act, 1962 applies

to any type of Prohibition, i.e. complete or partial. It is well settled law that any Restriction on import or export is to an extent a 'Prohibition' and therefore, expression 'any Prohibition' in section 113 (d) of Customs Act, 1962 includes restrictions. 'Restriction' is one type of Prohibition', if policy condition is not fulfilled or complied with. In the instant case, goods do not fulfill the condition for their export as they violate the provisions specified in Drugs & Cosmetics Act, 1962, provisions of Foreign Trade (Development and Regulation) Act, 1992 and provisions of the Customs Act, 1962 as discussed above, they are to be deemed 'Prohibited'. In view of the above, goods covered under the subject S/Bill No. 3812008 dated 23.07.2025, i.e. " VISCOLYTE-S and VISCOLYTE " (Item No. 1 & 2 of the S/Bill) having FOB value of Rs. 53,02,325.91/- are therefore liable to be confiscated u/s. 113 (d) of the Customs Act, 1962. These acts of omission and commission on the part of the Exporting firm rendered them liable for penal action u/s. 114 (i) ibid.

6. It is thus cogent and clear that the Exporter, M/s. Drugs Land had attempted to export VISCOLYTE-S and VISCOLYTE (a Restricted Item due to its constituents) under S/Bill No. 3812008 dated 23.07.2025 (Item No. 1 & 2) without fulfilling the conditions of Restriction imposed by the CDSCO under the provisions of Drugs and Cosmetics Act, 1940, and thereby acted in a manner which rendered the said goods liable for confiscation in terms of the provisions of Section 113 (d) of the Customs Act, 1962.

6.1. It further appears that the Exporter, M/s. Drugs Land have rendered themselves liable to penal action in terms of Section 114 (i) of the Customs Act, 1962 on account of attempting to export improperly as their acts of omission and commission have rendered the goods liable for confiscation u/s. 113(d) ibid.

7. Based on the facts depicted above, it appears that:

i. The impugned export goods declared as "VISCOLYTE-S and VISCOLYTE" (Item No. 1 & 2 of the S/Bill) attempted to be exported under S/Bill No. 3812008 dated 23.07.2025 having total FOB value of Rs. 53,02,325.91/- are liable for confiscation u/s. 113 (d) of the Customs Act, 1962.

ii. M/s. Drugs Land is liable for penal action u/s. 114 (i) of the Customs Act, 1962.

8. At the request of the Exporter, grounds on which it is proposed to confiscate the goods or to impose penalty has been orally explained to the Exporter. The Exporter requested to take a lenient view and grant permission to export the goods to the desired destination as they have applied and received requisite CDSCO NOC. The Exporter vide letter dated 31.10.2025 and 26.11.2025 addressed to the Deputy. Commissioner, CEAC, JNCH voluntarily requested for waiver of SCN and PH in the matter and to decide the case on merits. Accordingly, in terms of first proviso to Section 124 of the Customs Act, 1962, written notice has not been given to the Exporter, however, they were informed by the Officers of CEAC, JNCH w.r.t. proposed provisions of Customs Act for confiscation of the goods and imposition of fine/penalty on them.

### **RECORDING OF PERSONAL HEARING**

9. The allegations leveled against the Exporter firm in the present matter have been appraised to them as stipulated in provisions of Section 124 of the Customs Act, 1962, which has been acknowledged by the Exporter. The Exporter vide letter dated 31.10.2025 and 26.11.2025 addressed to the Asstt. Commissioner of Customs, CEAC, JNCH specifically and voluntarily requested for waiver of SCN and PH and requested to decide the said case on merit on the basis of facts of the case. Therefore, no PH was conducted in the present case.

### **DISCUSSION AND FINDINGS**

10. I find that in the instant case, M/s. Drugs Land has filed a S/Bill No. 3812008 dated 23.07.2025 through their authorized Customs Broker firm, M/s. Thakker Clearing Agency Pvt Ltd for the export of "Pharmaceutical Products, viz. (i) VISCOLYTE-S, (ii) VISCOLYTE and (iii) NEUTRACID". The consignee of the goods is M/s. Curepharma Ltd, Mauritius. The total declared FOB of the goods covered under subject S/Bill is Rs. 5695487.7/- and the Exporter has claimed Drawback amounting to Rs. 68346/-; and RoDTEP amounting to Rs. 39868.41/- as detailed in Table-I above.

11. I have carefully gone through the facts of the case and evidence available on records. I find that in the instant case, the Exporter vide their letter dated 31.10.2025 requested the department for waiver of SCN and PH in the instant case and to decide the case on merits. I also find that the exporter vide their letter dated 26.11.2025 has informed that they have been explained the relevant provisions of the Customs Act 1962. I find that in the instant case, the Exporter had initially failed to produce requisite CDSCO NOC for export 'VISCOLYTE-S and VISCOLYTE' (Item No. 1 & 2 of the S/Bill). However, they produced CDSCO NOC subsequently and requested to grant the permission to export the goods as they have obtained NOC from CDSCO which covered the present consignment. I find that the Exporter vide letter dated 31.10.2025 requested for waiver of SCN and PH. Accordingly, I accept the request of Exporting firm for waiver of SCN and PH and I proceed to adjudicate the case on merits on the basis of evidences available on records.

12. I find that the Export Docks Officer, during the course of scrutiny of the documents and subsequent examination of the goods, observed that the goods declared at Sr. No. 1 & 2 of the S/Bill, viz. "VISCOLYTE-S (Composition: Salbutamol, Bromhexine, Menthol, and Guaiphenesin) and VISCOLYTE (Composition: Cetirizine, Bromhexine, Guaiphenesin, Phenylephrine, and Menthol)" fall under the category of Restricted Goods' as its constituents fall under List of Drugs Prohibited for Manufacture and Sale issued by the Ministry of Health & Family Welfare u/s. 26A of the Drugs & Cosmetics Act, 1940 through Gazetted Notifications. The export of said item requires NOC from respective Zonal offices of CDSCO through online mode (SUGAM Portal) as per Directorate General of health services Central Drugs Standard Control Organization, Notification No. IMP-12/1/2024-e Office. In the instant case, the Exporter has submitted the requisite NOC

dated 11.09.2025 and 26.09.2025 issued by CDSCO post manufacture and carting of the goods. Also, the Exporter has also declared that, in compliance with Condition No. 4 of the CDSCO NOC, the mandatory inscription "For Export Only" has been affixed on the impugned goods cartons.

**14.** The Exporter produced a 1) No-Objection Certificate (NOC) No. NA/NOC/-R&A/2025/014320 dated 11.09.2025 from CDSCO wherein NOC was granted to the Exporter to manufacture 15500 bottles of Syrup, VISCOLYTE-S brand comprising of the above-mentioned combination and 2) a No-Objection Certificate (NOC) No. NA/NOC/-R&A/2025/015422 dated 26.09.2025 from CDSCO wherein NOC was granted to the Exporter to manufacture 15500 bottles of Syrup, VISCOLYTE brand comprising of the above-mentioned combination for exporting the same to Mauritius. On perusal of export documents, I also find that the subject NOC has covered the present consignment of 15500 bottles of Syrup of VISCOLYTE-S and VISCOLYTE each to be exported to exporting country Mauritius. Therefore, though it is a matter of fact that at the time of filing of S/Bill the exporter was not in possession of requisite CDSCO NOC for items declared as "VISCOLYTE-S and VISCOLYTE" (Item No. 1 & 2 of the S/Bill) having total FOB value of Rs. 53,02,325.91/-, therefore, I am inclined to hold the goods liable for confiscation u/s. 113 (d) of the Customs Act, 1962, however, I am inclined to grant permission to export the goods and take a lenient view while imposing Fine/ Penalty on the Exporter.

**15.** I find that the Exporter has approached CDSCO for issuance of NOC following sensitization by the Docks Officer regarding the requirement of the said CDSCO NOC. I find that thereafter the Exporter furnished the CDSCO NOC dated 11.09.2025 & 26.09.2025 and requested that permission be granted for export of the goods to the intended destination.

The above facts make it clear that though the goods attempted to be exported by the Exporter are actually 'Restricted Goods', hence, required NOC from CDSCO for exportation, which they have submitted on 11.09.2025 and 26.09.2025. Therefore, it is apparent that the Exporter has attempted to export, these Restricted Goods without valid NOC from CDSCO.

**16.** In view of the discussions above, I find that the Exporter has attempted to export VISCOLYTE-S and VISCOLYTE vide above mentioned S/Bill, which are Restricted Goods', hence, the Exporter has contravened the provisions of Section 50 (3) of the Customs Act, 1962 read with Section 11 of FT (D&R) Act, 1992. Therefore, I find and hold the impugned goods liable for confiscation under the provisions of Section 113 (d) of the Customs Act, 1962. However, as the exporter has submitted CDSCO NOC dated 11.09.2025 and 26.09.2025 which covered the goods covered under present S/Bill, I am inclined to allow the goods to be exported subject to payment of Redemption Fine u/s. 125 of the Customs Act, 1962.

**16.1.** I find that consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-Assessment' has been introduced in Customs. Section 17 of the Customs Act, effective from 08.04.2011, provides for self-assessment



of export incentives on exported goods by the exporter himself by filing a S/Bill, in the electronic form. Section 50 of the Customs Act, 1962 makes it mandatory for the exporter to make entry for the export goods by presenting a S/Bill electronically to the Proper Officer. Thus, under self-assessment, it is the exporter who has to ensure that he declares the correct RITC, applicable export incentives, value in respect of the export goods while presenting the S/Bill. Self Assessment can result in assured facilitation for compliant exporters. However, delinquent exporters would face penal action on account of wrong self assessment made with intent to evade duty or avoid compliance of conditions of Notifications, Foreign Trade Policy or to avail undue export benefits/incentives or any other provisions under the Customs Act, 1962 or the allied Acts. However, the facts as stated above appear to reveal that the Exporter has attempted to export 'Restricted Goods' for export Banned List of Drugs issued by Ministry of Health and Family Welfare, viz. VISCOLYTE-S and VISCOLYTE without valid NOC from the, which is mandatory for export of the subject goods. These acts of omission and commission on the part of the Exporter is in contravention of provisions of Customs Act and FT (D&R) Act, which rendered the goods liable for confiscation under the provisions of Section 113 (d) of the Customs Act, 1962.

**16.2.** I find that the goods, viz. VISCOLYTE-S and VISCOLYTE having declared value of Rs. 53,02,325.91/- are in custody of Customs and same is liable for confiscation in terms of Section 113 (d) of the Customs Act, 1962, however, as the Exporter has requested to release the goods for exportation on the strength of CDSCO NOC which were procured by them subsequently, the same are being allowed on imposition of redemption fine u/s. 125 of the Customs Act, 1962.

**16.3.** Therefore, I find and hold that the offending goods, viz. 297 Boxes of VISCOLYTE-S and 292 Boxes of VISCOLYTE are liable for confiscation u/s. 113 (d) of the Customs Act, 1962, however, I am inclined to allow the goods to be exported to Somalia on payment of Redemption Fine u/s. 125 ibid.

**17.** I find that the acts of omission and commission on the part of the Exporter, who attempted to export 'Restricted Goods', without valid NOC issued by CDSCO, has rendered the goods liable for confiscation u/s. 113 of the Customs Act, 1962 which rendered the Exporters liable for penal action u/s. 114 (i) ibid, and I hold So.

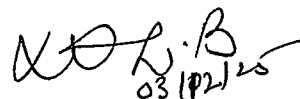
**18.** In view of the above discussions, I pass the following order.

#### **ORDER**

- i. I order confiscation of goods viz. 297 Boxes of VISCOLYTE-S and 292 Boxes of VISCOLYTE attempted to be exported vide S/Bill No. 3812008 dated 23.07.2025 filed by the Exporter, M/s. Drugs Land, under the provisions of Section 113 (d) of the Customs Act, 1962 being 'Restricted' in nature (Item No. 1 & 2 of the S/Bill).
- ii. I order to redeem the goods for exportation on payment of Redemption Fine of Rs 5,00,000/- (Five lakh Rupees only) by the Exporter, M/s. Drugs Land. u/s. 125 of the said Act ibid.

iii. I impose a penalty of Rs 3,00,000/(Three lakh Rupees only) on the Exporter, M/s. Drugs Land. under the provisions of Section 114 (i) of the Customs Act, 1962.

**20.** This order is issued without prejudice to any other action that may be taken against the Noticee(s) or any other person(s) concerned with the said goods under the Customs Act, 1962 or any other law for the time being in force in India.



(RAGHU KIRAN B.)

**ADDL COMMISSIONER OF CUSTOMS  
CEAC,NS-II,JNCH**

To,

1. M/s Drugs Land (IEC: 3105007067), 89, MANGALWARPETH, PARGE CHOWK, PUNE  
- 411011 C/o. ZUSAMEN LIFESCIENCES & RESEARCHPVT.LTD. , PLOT NO M-  
4,ADDITIONAL MIDC,KODOLI SATARA - 415004

Copy to:

1. The Commissioner of Customs, NS-II, JNCH, Nhava Sheva.
2. The Dy. Commissioner of Customs, Review Cell, NS-II, JNCH, Nhava Sheva.
3. The Dy. Commissioner of Customs, CRRC Cell, NS-II, JNCH, Nhava Sheva.
4. The Dy. Commissioner of Customs, CAC, NS-II, JNCH, Nhava Sheva
5. EDI Section, for upload on the JNCH website.
6. The Supdt., CHS, JNCH, Nhava Sheva - for display on Notice Board.
7. Office Copy.