	सीमाशुल्क आयुक्त (न्हावाशेवा – II)का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावाशेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण,जिला– रायगड - 400707, महाराष्ट्र. TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.

F. No.CUS/DOCK/406-2025Exp(Docks)

Date of Order: 28.10.2025
Date of issue : 28.10.2025

DIN NO.: 20251078NT000000F5FD.

Order passed by: **SHRI RAGHU KIRAN B.,**
Additional Commissioner of Customs,
CEAC (NS-II), JNCH, NHAVA SHEVA

Order-in-Original No. 1045/2025-26/ADC/CEAC/NS-II/CAC/JNCH

Name of the Party/Noticee: M/s. Glow Pharma Pvt. Ltd. (IEC No. 0394046498)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।

2. इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 कीधारा 128 (1) के तहत इस आदेशकी 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 केअनुसारफॉर्मसी.ए.-1 संलग्नक में की जानीचाहिए।अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टांप लगाया जायेगाऔर 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 स्टांप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 केअंतर्गत 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.

	सीमाशुल्क आयुक्त (न्हावाशेवा – II)का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS, NS- II, जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावाशेवा, JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA - SHEVA, ता. उरण,जिला– रायगड - 400707, महाराष्ट्र. TAL. URAN DIST- RAIGAD - 400 707, MAHARASHTRA.

F. No.CUS/DOCK/406-2025Exp(Docks)

Date of Order: 28.10.2025
Date of issue : 28.10.2025

DIN NO.:

Order passed by: **SHRI RAGHU KIRAN B.,**
Additional Commissioner of Customs,
CEAC (NS-II), JNCH, NHAVA SHEVA

Order-in-Original No. /2025-26/ADC/CEAC/NS-II/CAC/JNCH

Name of the Party/Noticee: M/s. Glow Pharma Pvt. Ltd. (IEC No. 0394046498)

मूलआदेश

1. यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए नि:शुल्क दी जाती है।

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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

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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. Glow Pharma Pvt. Ltd. (IEC No.0394046498) having registered address at 217 & 218, Hubtown Viva, Shankarwadi, W.E. Highway, Jogeshwari (East), Mumbai – 400 060, Maharashtra (hereinafter called as "**the Exporter**" or "**the Noticee**" or "**M/s. GPPL**" for sake of brevity) has filed a Shipping Bill No. 5246819 dated 12.09.2025 through their authorized Customs Broker firm, M/s. K.K. Vaity & Co. (CB No. 11/428; PAN No. AAFHK9780ECH001) (hereinafter referred to as "**the CB**") for the export of "Pharmaceutical Products, viz. (i) 38 Boxes of MUJID Artemether 20 mg and Lumeefantine 120 mg Tablets; (ii) 378 Boxes of ACTION PLUS Tablets (Paracetamol, Aspirin & Caffeine Tablets); and (iii) 500 Boxes of Gripcold Tablets (Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate)" (hereinafter called as "**the goods**") in a Factory Stuffed Container No. HPCU4442916. The consignee of the goods is M/s. Moumin Group of Companies, Somalia. The details of the goods are as under:

TABLE – I

Sr. No.	S/Bill No. & Date	Description of Goods	Declared Qty. (Boxes)	RITC	FOB Value (in Rs.)	Drawback Claimed (in Rs.)	RoDTEP Claimed (in Rs.)	IGST Claimed (in Rs.)
1	5246819 / 12.09.2025	MUJID Artemether 20 mg and Lumefantrine 120 mg Tablets	38	3004 6000	185774.40	2229.29	1300.42	22279.61
2		ACTION PLUS Tablets (Paracetamol, Aspirin & Caffeine Tablets)	378	3004 9069	2474955.00	29699.46	17324.69	296971.92
3		GRIPCOLD Tablets (Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate)	500	3004 9069	2095200.00	25142.40	14666.40	251460.00
TOTAL					**4755929.40**	**57071.15**	**33291.51**	**570711.53**

2. OBSERVATIONS OF THE DOCKS OFFICER AND EXAMINATION OF THE GOODS: During scrutiny of the documents, the Docks Officer observed that goods at Sr. No. 3 covered under the above-mentioned S/Bill, i.e. Gripcold Tablets having composition of Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate classified under RITC 3004 9069. The tablets are having the combination of Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate. These tablets are Banned/Restricted as per Sr. No. 105 of 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 Central Drugs Standard Control Organization ('**CDSCO**' in short).

2.1. This fact was brought to the notice of the Exporter through their authorized CB. In response, the Exporter produced a No-Objection Certificate (NOC) No. NA/NOC/-R&A/2025/000849 dated 16.09.2025 from CDSCO wherein NOC was granted to the Exporter to manufacture 50000000 Gripcold brand tablets comprising of the above-mentioned combination for exporting the same to M/s. Moumin Group of Companies, Somalia. However, it is noticed by the Docks Officer that the goods had marking of Manufacturing Date as 08/2025,whereas, NOC to manufacture of the said Tablets was given by CDSCO on 16.09.2025. Therefore, it is apparent that the goods were manufactured before granting NOC by CDSCO and are attempted to be exported vide S/Bill No. 5246819 dated 12.09.2025 before obtaining NOC from CDSCO and the same was obtained subsequently on 16.09.2025. 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.

2.2. Further, Condition No. 4 of the NOC states "The stocks of the drugs manufactured shall invariably bear the inscription "For Export only-Not for Domestic Consumption" on the labels affixed to their cartons/packaging", however, on physical examination of goods, viz. Gripcold brand tablets (Item No. 3 of the S/Bill), it is noticed that the goods do not have any such markings/inscription on it, which is mandatory as per CDSCO NOC.

3. As the Exporter has produced a NOC from CDSCO for 'Manufacture' and 'Export Only' of the impugned goods, however, the Docks Officer 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. Therefore, the issue was referred to CEAC Section, JNCH for adjudication purpose.

4. RELEVANT LEGAL PROVISIONS:

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. GPPL has filed a Drawback S/Bill No. 5246819 dated 12.09.2025 through CB, M/s. K.K. Vaity & Co. (CB No. 11/428) for the export of "Pharmaceutical Products, viz. (i) 38 Boxes of MUJID Artemether 20 mg and Lumeefantine 120 mg Tablets; (ii) 378 Boxes of ACTION PLUS Tablets (Paracetamol, Aspirin & Caffeine Tablets); and (iii) 500 Boxes of Gripcold Tablets (Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate)" to Somalia. The declared FOB Value of the said goods covered under above mentioned S/Bill is Rs. 47,55,929.40/-and the Exporter has claimed Drawback amounting to Rs. 57,071.15/-; RoDTEP amounting to Rs. 33,292/- and IGST Refund amounting to Rs. 5,70,712/-.

5.1. The subject goods were brought to JNCH Port for export in a Factory Stuffed Container. However, the Docks Officer on perusal of the supporting documents observed that the Item No. 3 of the S/Bill, i.e. Gripcold Tablets (Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate), the constituents of the subject Tablets are 'Restricted' in nature and required a NOC from CDSCO 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 16.09.2025. However, the Docks Officer noticed that the subject Tablets were manufactured in the month of August and carted the same for exportation in factory stuffed container on 12.09.2025, whereas, the CDSCO has issued NOC for the impugned goods on 16.09.2025 (which was submitted by the Exporter to the Docks Officer on a query being raised), i.e. after manufacture and carting of goods for exportation.

5.2. On perusal of subject NOC dated 16.09.2025, the Docks Officer noticed 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". Therefore, the Docks Officer after obtaining permission from theCompetent Authority has opened the said Factory Stuffed container and physically examined the goods, which revealed that no such declaration is available on the consignment of Gripcold Tablets. Therefore, it is apparent that the Exporter has attempted to export 'Restricted Goods' out of India without valid NOC from CDSCO and requisite inscription on the impugned goods. The Exporter has submitted the other requisite documents except the CDSCO NOC and requisite declaration of "FOR EXPORT ONLY" on the goods, which is mandatory in exportation of the impugned goods.

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 forexport under Indian law include certain chemicals, pharmaceuticals, drones and specific electronics. Without the necessary license or fulfilment 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. "Gripcold Tablets (Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate)" (Item No. 3 of the S/Bill) to Somalia is a 'Restricted Item' in terms of List of Drugs Prohibited for Manufacture and Sale (Sr. No. 105) issued by The Ministry of Health & Family Welfare through Gazetted Notifications u/s. 26Aof the Drugs & Cosmetics Act, 1940. The export of said goods can only be allowed against NOC issued by CDSCO. 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 "Gripcold Tablets" 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 inscription "FOR EXPORT ONLY" 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 being 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. GPPL 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.5246819 dated 12.09.2025, i.e. "Gripcold Tablets" 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 apply 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 fulfil 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.

5246819 dated 12.09.2025, i.e. "Gripcold Tablets" (Item No. 3 of the S/Bill) having FOB value of Rs. 20,95,200/- 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. GPPL had attempted to export Gripcold Tables (a Restricted Item due to its constituents) under S/Bill No. 5246819 dated 12.09.2025 (Item No. 3) 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. GPPL 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 "Gripcold Tablets (Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate)" (Item No. 3 of the S/Bill) attempted to be exported under S/Bill No. 5246819 dated 12.09.2025 having total FOB value of Rs. 20,95,200/- are liable for confiscation u/s. 113 (d) of the Customs Act, 1962.

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

8. The Exporter vide their letter dated 23.10.2025 requested for waiver of SCN and PH in the matter and requested to decide the case on merits.

9. 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 23.10.2025 addressed to the Asstt. 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 sensitized 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

10. The allegations levelled 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 acknowledge by the Exporter. The Exporter vide letter dated 23.10.2025 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

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 23.10.2025 requested the department for waiver of SCN and PH in the instant case and to decide the case on merits. I find that in the instant case, the Exporter had initially failed to produce requisite CDSCO NOC for export of 'Gripcold Tablets' (Item No. 3 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 23.10.2025 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 in the instant case, M/s. GPPL has filed a S/Bill No. 5246819 dated 12.09.2025 through their authorized Customs Broker firm, M/s. K.K. Vaity & Co. (CB No. 11/428) for the export of "Pharmaceutical Products, viz. (i) 38 Boxes of MUJID Artemether 20 mg and Lumeefantine 120 mg Tablets; (ii) 378 Boxes of ACTION PLUS Tablets (Paracetamol, Aspirin & Caffeine Tablets); and (iii) 500 Boxes of "Gripcold Tablets (Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate)" in a Factory Stuffed Container No. HPCU-4442916. The consignee of the goods is M/s. Moumin Group of Companies, Somalia. The declared total FOB of the goods covered under subject S/Bill is Rs. 47,55,929.40/- and the Exporter has claimed Drawback amounting to Rs. 57,071/-; RoDTEP amounting to Rs. 33,292/- and IGST Refund amounting to Rs. 5,70,712/-, as detailed in Table-I above.

13. 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. 3 of the S/Bill, viz. "Gripcold Tablets" fall under the category of 'Restricted Goods' as its constituents Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate fall under List of Drugs Prohibited for Manufacture and Sale (Sr. No. 105) 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 CDSCO. In the instant case, the Exporter has submitted the requisite NOC dated 16.09.2025 issued by

CDSCO post manufacture and carting of the goods. Also, the Docks Officer noticed that in terms of Condition No. 4 of the CDSCO NOC, the mandatory inscription "For Export only-Not for Domestic Consumption" on the impugned goods.

14. I find that the Docks Officer directed the CB firm to produce NOC issued by CDSCO. In response, the Exporter produced CDSCO NOC No. NA/NOC/-T&A/2025/000849 dated 16.09.2025 from CDSCO wherein NOC was granted to the Exporter to manufacture 50000000 Gripcold brand tablets comprising of the above-mentioned combination for exporting the same to M/s. Moumin Group of Companies, Somalia. On perusal of export documents, I also find that the subject NOC has covered the present consignment of 50000 Nos. of Gripcold Tablets to be exported to M/s. Moumin Group of Companies, Somalia. 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, 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 a day before carting of goods at JNCH and subsequent sensitizing by the Docks Officer about the requirement of the subject DGFT NOC. I find that thereafter the Exporter has furnished the CDSCO NOC dated 16.09.2025 and requested to grant them permission to export the goods to the desired destination.

15.1. 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 16.09.2025. 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 of Gripcold Tablets 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 that 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 16.09.2025 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. Gripcold Tablets without valid NOC from the CDSCO as well as without inscription on the subject goods to the effect that the subject goods are for Export Only, 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. Gripcold Tablets having declared value of Rs. 20,95,200/- 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, 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. '500 Boxes of Gripcold Tablets (Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate) 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

19. (i) I order confiscation of goods viz. 500 Boxes of Gripcold Tablets (Paracetamol, Caffeine, Phenylephrine Hydrochloride & Chlorphenamine Maleate)' attempted to be exported vide S/Bill No.5246819 dated 12.09.2025 filed by the Exporter, M/s. Glow Pharma Pvt. Ltd, under the provisions of Section 113 (d) of the Customs Act, 1962 being 'Restricted' in nature (Item No. 3 of the S/Bill).

(ii) I order to redeem the goods for exportation on payment of Redemption Fine of **Rs 3,00,000/-** (**Rupees three Lakhs only**) by the Exporter, M/s. Glow Pharma Pvt. Ltd. u/s. 125 of the said Act *ibid.*

(iii) I impose a penalty of **Rs 2,00,000/-** (**Rupees two lakhs only**) on the Exporter, M/s. Glow Pharma Pvt. Ltd. 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.

28/10/25

(RAGHU KIRAN B.)
Addl. Commissioner of Customs,
CEAC (NS-II), JNCH.

To,

M/s. Glow Pharma Pvt. Ltd.,
217 & 218, Hubtown Viva,
Shankarwadi, W.E. Highway,
Jogeshwari (East), Mumbai – 400 060,
Maharashtra.

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.