
 <p>सत्यमेव जयते</p>	<p>सीमाशुल्कआयुक्तकाकार्यालय(एनएस-व) OFFICE OF COMMISSIONER OF CUSTOMS (NS-V) जवाहरलालनेहरूकस्टमहाउस, न्हावा-शेवा JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA ताल-उरण, जिला- रायगढ़, महाराष्ट्र-400 707 TAL-URAN, DISTRICT- RAIGAD, MAHARASHTRA-400707</p>	
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F.No. CUS/RMSF/OBJ/103/2026-RMS Facilitation Center-O/o-Commissioner-
Customs-Nhava Sheva-III

S/10-Adj- /2026-27/ADC/Gr. VA/ JNCH

Date of Order: 29-05-2026

DIN No.: 20260578NX000000F664.

Date of issue: .05.2026

Passed by: MAZID KHAN

Additional Commissioner of Customs, (NS-V), JNCH, Nhava Sheva.

Order No: 1884 /2026-27/ADC/Gr.VA/NS-V/CAC/JNCH

Name of Party/Noticee: M/s. WAHL INDIA GROOMING PRODUCTS PRIVATE
LIMITED (IEC No. 0311050069)

मूलआदेश

1. यह प्रति जिस व्यक्तिको जारी की जाती है, उसके उपयोग के लिए नि: शुल्कदीजाती 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 सीमा शुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र -400707 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 रूपमें 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 इसपर न्यायालय फीस के रूपमें 1.50 रुपये का स्टॉप भी लगाया जायेगा जैसाकि न्यायालय फीस अधिनियम 1970 की अनुसूची 1, मदके 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 शास्तिके संबंध में विवाद होने पर शास्तिका 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. WAHL INDIA GROOMING PRODUCTS PRIVATE LIMITED (IEC No.0311050069), having registered address at EMIZA SUPPLY CHAIN SERVICES PVT. LTD., WAREHOUSE NO. I-2, SAI DHARA WAREHOUSING, AND LOGISTICS PARK, NEXT TO SHANGRILA RESORT, KUSKE AND BHOIRGAON VILLAGE, BHIWANDI, THANE, MAHARASHTRA- 421302 filed Bill of Entry No. 7377692 dated 07.02.2026 for clearance of goods declared as "HAIR DRYER (80-836-0915R1B0) (MODEL: WCHD8-1324)" under Customs Tariff Heading (CTH) 85163100. The importer declared the assessable value of the imported goods as Rs. 24,62,146.36/- and the total customs duty involved as Rs. 10,82,359/-. The consignment was handled through Customs Broker M/s. Delight Logistics Pvt. Ltd. and assessed under Group 5A. The details of the Bill of Entry are given below: -

Invoice-I

S. No.	CTH	Description	Quantity (Nos.)	Assessable Value (Rs.)
1.	85163100	HAIR DRYER (80-836-0915R1B0) (MODEL: WCHD8-1324)	3000	24,62,146.36/-

2. During scrutiny of the import documents and examination of the goods, it was observed that the imported item i.e. Hair Dryer appeared to be covered under Indian Standard IS 302 (Part 2/Section 23):2009 relating to electrical appliances for skin and hair care, which falls within the purview of mandatory BIS compliance requirements.

3. Accordingly, a query was raised to the importer directing them to submit the valid BIS Certificate in respect of the imported goods. In response, the importer could not produce the requisite BIS Certification and instead submitted that the imported goods were not covered under the BIS requirements.

4. On further verification, it was observed that Hair Dryers are specifically covered under IS 302 (Part 2/Section 23):2009 and therefore mandatory BIS compliance was applicable to the imported goods. In view of the absence of the required BIS Certification, the goods appeared to have been imported in contravention of the applicable Quality Control Order and BIS provisions.

5. Since the importer had imported the subject goods without mandatory BIS Certification, the goods appeared to fall within the definition of "prohibited goods" under Section 2(33) of the Customs Act, 1962. Accordingly, the imported goods appeared liable for confiscation under Section 111(d) of the Customs Act, 1962 for violation of the statutory import conditions. Further, the importer also appeared liable for penal action under Section 112(a) of the Customs Act, 1962.

6. It was therefore observed that the goods covered under Bill of Entry No. 7377692 dated 07.02.2026, imported by M/s WAHL INDIA GROOMING PRODUCTS PRIVATE LIMITED, were not compliant with the provisions of the BIS Act and related Quality

Control requirements and were accordingly liable for confiscation under Section 111(d) of the Customs Act, 1962. The total value of the impugned goods was Rs. 24,62,146.36/-.

7. Subsequently, a letter was received from the importer requesting adjournment of the Personal Hearing (PH) scheduled on 04.03.2026 at Jawaharlal Nehru Custom House. The importer submitted that they had been informed about the scheduled PH through their Customs Broker and requested another opportunity to appear in person on 12.03.2026, stating that additional time was required to evaluate the case and prepare supporting evidence.

8. Thereafter, vide letter dated 07.03.2026, the importer requested release of the shipment covered under Bill of Entry No. 7377692 dated 07.02.2026. In the said letter, the importer submitted that the order for the hair dryers had been placed prior to the BIS mandate coming into effect; however, shipment was delayed due to internal quality issues. The importer further emphasized their global reputation and compliance standards and requested the authorities to consider the circumstances and permit release of the shipment, stating that continued detention of the goods was causing hardship to their MSME business.

9. Personal Hearing in the matter was conducted on 12.03.2026. During the hearing, the authorized representative appearing on behalf of the importer reiterated the submissions already made in the letter dated 07.03.2026. The representative again requested for release of the goods and also requested waiver of issuance of Show Cause Notice in the matter.

10. **Legal Provisions under Customs Act, 1962:** The relevant provisions of law relating to import of goods in general, the policy and rules relating to imports, the liability of the goods to confiscation and the persons concerned are liable to penalty for illegal importation under the provisions of the customs act, 1962 and the other laws for the time being in force are summarized as below: -

10.1 **Section 2(33) in The Customs Act, 1962:** "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;

10.2 **As per the provisions of Section of the customs act, 1962:**

46(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, 12[and such other documents relating to the imported goods as may be prescribed].*

46(4A) *The importer who presents a bill of entry shall ensure the following, namely:*

the accuracy and completeness of the information given therein;

the authenticity and validity of any document supporting it; and

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.]

10.3 **Section 17(1) of the Customs Act, 1962,** provides for self-assessment of duty on imported goods by the importer himself by filing a bill of entry. Under this mode of self-assessment, the bill of entry was self-assessed by importer, with regard to correctness of classification, value, rate of duty, exemption notification or any other relevant particulars having bearing on correct assessment of duty on import.

10.4 **SECTION III 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;

10.5 Section 112(a) Penalty for improper importation of goods, etc.'

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 111, or abets the doing or omission of such an act.

10.6 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.

10.7 Section 125 Option to pay fine in lieu of confiscation-

(1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods (or, where such owner is not known, the person from whose possession or custody such goods have been seized), an option to pay in lieu of confiscation such fine as the said officer thinks fit.

(2) Where any fine in lieu of confiscation of goods is imposed under subsection (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges, payable in respect of such goods.

10.8 Section (11) of the Foreign Trade (Development and Regulation) Act, 1992

(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 thereunder and the foreign trade policy for the time being in force.

(2) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made thereunder or the foreign trade policy, he shall be liable to a penalty of not less than ten thousand rupees and not more than five times the value of the goods or services or technology in respect of which any contravention is made or attempted to be made, whichever is more.

10.9 Foreign Trade (Regulations) Rules, 1993

As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993, On the importation into any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or any other documents prescribed under the Customs Act, 1962, state the value, quantity, quality and description of such goods to the best of his knowledge and belief and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or any other documents.

10.10 BIS Act, 2016

As per Section 17 (1) of the Bureau of Indian Standards Act, 2016, No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under subsection (1) of section 16—

- a. Without a Standard Mark, except under a valid license; or

- b. *notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements.*

11. Personal Hearing

11.1 A Personal Hearing (PH) in the matter was initially scheduled on 04.03.2026 at Jawaharlal Nehru Custom House. However, the importer, M/s WAHL INDIA GROOMING PRODUCTS PRIVATE LIMITED, vide their letter, requested adjournment of the hearing. The importer submitted that they had been informed about the scheduled PH through their Customs Broker and sought another opportunity to appear in person on 12.03.2026, stating that additional time was required to evaluate the case and compile supporting evidence.

11.2 Subsequently, vide letter dated 07.03.2026, the importer requested release of the consignment covered under Bill of Entry No. 7377692 dated 07.02.2026. The importer submitted that the shipment of hair dryers was being held due to non-availability of BIS certification and contended that the purchase order for the goods had been placed prior to implementation of the BIS requirement. It was further submitted that shipment of the goods got delayed due to internal quality issues. The importer emphasized their global reputation and compliance standards and requested the authorities to consider the circumstances sympathetically and permit release of the goods, stating that continued detention of the consignment was causing hardship to their MSME business.

11.3 Thereafter, Personal Hearing was conducted on 12.03.2026. During the hearing, the authorized representative appearing on behalf of the importer reiterated the submissions already made vide letter dated 07.03.2026 regarding the release of the goods and the circumstances leading to import without BIS certification. The representative also requested for the waiver of the Show Cause Notice (SCN) in the matter.

12. Discussion and findings

12.1 I find that Bill of Entry No. 7377692 dated 07.02.2026 was filed by M/s WAHL INDIA GROOMING PRODUCTS PRIVATE LIMITED for clearance of goods described as "HAIR DRYER (80-836-0915R1B0) (MODEL: WCHD8-1324)" classifiable under CTH 85163100. I find that the assessable value declared for the imported goods is Rs. 24,62,146.36/- and the applicable duty involved is Rs. 10,82,359/-.

12.2 I find that the imported goods are Hair Dryers, which are electrical appliances for skin and hair care. I find that as per Indian Standard IS 302 (Part 2/Section 23):2009, such products are covered under mandatory BIS compliance requirements. I find that the said standard specifically covers hair dryers within its scope and applicability.

12.3 I find that during assessment proceedings, a query was raised to the importer directing them to submit valid BIS Certification in respect of the imported goods. I find that despite being provided an opportunity, the importer failed to produce the requisite BIS Certificate. I find that the importer instead submitted that the imported goods were not covered under BIS requirements.

12.4 I find that Hair Dryers are specifically covered under the said standard and therefore compliance with BIS requirements is mandatory prior to importation and clearance of such goods.

12.5 I find that the importer has imported the impugned goods without possessing the mandatory BIS Certification as required under the applicable Quality Control Order and BIS provisions. I find that import of goods in violation of mandatory BIS conditions

renders the goods prohibited for import under the provisions of law.

12.6 I find that in terms of Section 2(33) of the Customs Act, 1962, goods imported in contravention of any prohibition imposed under law are liable to be treated as prohibited goods. I find that the impugned goods, having been imported without mandatory BIS Certification, fall within the ambit of prohibited goods under the Customs Act, 1962.

12.7 I find that the goods imported vide Bill of Entry No. 7377692 dated 07.02.2026 therefore appear liable for confiscation under Section 111(d) of the Customs Act, 1962 for contravention of the statutory import conditions and BIS requirements. I find that the importer also appears liable for penal action under Section 112(a) of the Customs Act, 1962 for rendering the goods liable to confiscation.

12.8 I find that the total value of the impugned goods involved in the present case is Rs. 24,62,146.36/-. I find that the said goods were detained on account of non-compliance with mandatory BIS provisions applicable to Hair Dryers.

12.9 I find that the importer vide letter received in reference to Bill of Entry No. 7377692 dated 07.02.2026 requested adjournment of the Personal Hearing scheduled on 04.03.2026. I find that the importer submitted that they had been informed about the scheduled hearing through their Customs Broker and requested another opportunity to appear on 12.03.2026 in order to evaluate the case and supporting evidence.

12.10 I find that thereafter the importer vide letter dated 07.03.2026 requested release of the detained shipment. I find that the importer submitted that the order for procurement of the Hair Dryers had been placed prior to the BIS mandate coming into effect and that shipment was delayed due to internal quality issues. The importer also referred to their global reputation and compliance standards and requested sympathetic consideration for release of the goods on the ground of hardship being caused to their MSME business.

12.11 Personal Hearing in the matter was conducted on 12.03.2026. I find that during the course of hearing, the authorized representative appearing on behalf of the importer reiterated the submissions already made vide letter dated 07.03.2026. Further, the representative requested waiver of issuance of Show Cause Notice in the matter.

12.12 I find that the submissions made by the importer regarding placement of order prior to implementation of BIS requirements and delay in shipment due to internal quality issues do not absolve the importer from compliance with mandatory statutory requirements prevailing at the time of importation and clearance of goods. I find that compliance with BIS provisions is mandatory and non-fulfilment of the same renders the goods liable for action under the Customs Act, 1962.

12.13 I find that the importer has failed to produce any valid BIS Certification covering the imported Hair Dryers despite sufficient opportunity having been provided. I therefore find that the impugned goods are in violation of the applicable BIS requirements and are liable for confiscation under Section 111(d) of the Customs Act, 1962, with consequential penalty under Section 112(a) of the Customs Act, 1962.

ORDER

13. In view of the foregoing facts and findings, I pass the following order: -

13.1 I hold that the goods imported by M/s. WAHL INDIA GROOMING PRODUCTS PRIVATE LIMITED (IEC No.-0311050069), vide the Bill of Entry No. 7377692 dated 07.02.2026, having an assessable value of Rs. 24,62,146.36/- having been imported in contravention of mandatory QCO without BIS certification or valid exemption constitutes violation of prohibition imposed under law, thereby attracting provisions of Section 111(d)

of the Customs Act, 1962.

13.2 Accordingly, I order confiscation of the goods under Section 111(d) of the Customs Act, 1962. However, in exercise of the powers conferred upon me under Section 125(1) of the Customs Act, 1962, I grant the importer an option to redeem the confiscated goods upon payment of a redemption fine of Rs. 2,00,000/- (Rupees Two Lakhs only), for the limited purpose of re-export to the originating country.

13.3 The said option shall be exercised within a period of 120 days from the issuance of this Order, in terms of Section 125(3) of the Customs Act, 1962, failing which the option shall lapse and become void, unless an appeal against this Order is filed and is pending before the appropriate appellate authority.

13.4 I impose a penalty of Rs.1,00,000/-(Rupees One Lakhs Only) on M/s. WAHL INDIA GROOMING PRODUCTS PRIVATE under Section 112(a)(i) of the Customs Act, 1962 for the reason discussed hereinabove.

13.5 I hold that the essential ingredients required for invocation of Section 114AA of the Customs Act, 1962 are not satisfied in the present case as discussed above. Accordingly, penalty under Section 114AA is not legally sustainable in the facts and circumstances of this case.

14. 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
Mazid Khan
Date: 29-05-2026
12:57:23

(Mazid Khan)
Additional Commissioner of Customs
Gr. VA, NS-V, JNCH, Nhava Sheva

To,

**M/s. WAHL INDIA GROOMING PRODUCTS PRIVATE LIMITED (IEC No.-
0311050069)**

EMIZA SUPPLY CHAIN SERVICES PVT. LTD., WAREHOUSE NO. I-2, SAI DHARA
WAREHOUSING, AND LOGISTICS PARK, NEXT TO SHANGRILA RESORT,
KUSKE AND BHOIRGAON VILLAGE, BHIWANDI, THANE, MAHARASHTRA-
421302

Copy to: -

- 1) The Dy. Commissioner of Customs, Review Cell, JNCH Nhava Sheva.
- 2) The Dy. Commissioner of Customs, CAC, NS-V, JNCH Nhava Sheva.
- 3) The Dy. Commissioner of Customs, EDI, NS-V, JNCH Nhava Sheva.
- 4) The Dy. Commissioner of Customs, Disposal Section, NS-V, JNCH Nhava Sheva.
- 5) Office Copy.