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	<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</b> <b>707.</b> ताल-उरण, जिला- रायगढ़, महाराष्ट्र - 400 707

F. No. CUS/APR/INV/77/2026-Gr 2(C-F)

Date of order: 9.02.2026

F. No. 5/10-Adj-52/2025-26/II-CF

Date of issue: 9.02.2026

DIN : 20260278NW0000444037

Passed by: **Dr. Parul Singhal, Joint Commissioner of Customs,****Group II (C-F), NS-I, JNCH**

Order No.: 1590(L)/2025-26/JC/Gr.II(C-F)/NS-I/CAC/JNCH

**Name of Party/Noticee/Importer: M/s Flipcode Impex Private Limited****(IEC: AAFCF8632H)****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 (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 2.00 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।

3. इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर मांगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

**ORDER-IN-ORIGINAL**

1. This copy is granted free of charge for the use of the person to whom it is issued.

2. An appeal against this order lies with the Commissioner of Customs (Appeals), Jawaharlal Nehru Custom House, Sheva, Taluka: Uran, Distt.: Raigad, Maharashtra - 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 annexed to the Customs (Appeals) Rules, 1982. The appeal should bear a Court Fee stamp of Rs.2.00 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs.2.00 only as prescribed under Schedule 1, Item 6 of the Court Fees Act, 1870.

3. Any person desirous of appealing against this decision or order shall, pending the appeal, make payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

**Brief Facts of the Case**

M/s Flipcode Impex Private Limited (IEC: AAFCF8632H), having registered address at Office No. 101 Floor- Ist, MotibhaiWadsa Brelvi road, Horniman Circle Fort, Mumbai 400001 (hereinafter referred to as "the importer") Circle Fort, Mumbai 400001 (hereinafter referred to as "the importer") imported goods vide Bill of Lading no. AHLJEANSA025108A

dated 05.08.2025 and subsequently filed Bill of Entry No. 3890052 dated 14.08.2025 (RUD-2) for importation of goods declared as Various Cosmetic Items. Based on specific input from DRI, the said consignment covered under above mentioned bill of entry and contained in Container No. EMCU3911137 (40ft.) was put on hold by DRI for verification of potential misdeclaration/concealment of prohibited/restricted items. The details of entries made under bill of entry no. 3890052 dated 14.08.2025 are as under:

**Table-I**

Particulars	Description
Bill of Entry and Date	3890052 dated 14.08.2025
Importer Name	M/s Flipcode Impex Private Limited (IEC-AAFCF8632H)
Supplier Name	M/s Al Murusalat General Trading Co. LL.C Al Rukn Al Mudi Business Centre
Item Description (Declared)	Various Cosmetic Items
Container No.	EMCU3911137 (40ft)
Bill of Lading No.	AHLJEANSA025108A dated 05.08.2025
CTH	33059090
Country of Origin	United Arab Emirates
No of Packages Declared	3110
Total Assessable Value Declared	Rs 30,04,176.13/-
Total Duty Declared	Rs 13,53,142/-
Gross Weight Declared	13,340 Kgs

**2. Findings of the examination:**

**2.1.** Goods imported vide above mentioned bill of Lading in the name of M/s Flipcode Impex Private Limited were examined by the officers of DRI under Panchanama dated 13.08.2025/14.08.2025 (RUD-3). Upon examination, goods were found to be various Cosmetics Itmes. The Importer subsequently filed Warehouse B/E No. 3890052/14.08.2025 for third Country Export which appears to be an afterthought on part of the importer to file warehousing Bill of Entry after the investigation had been initiated against him. Detailed inventory of goods found during examination are tabulated below:

**Table-II**

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Sr. No.	Description of goods	No. of Cartons	No of Pieces per carton	Total Quantity
1	GOT2B DRY SHAMPOO 200ML	155	6	930
2	NEUTROGENA T GEL THERAPEUTIC 250ML	40	36	1440
3	VASELINE LIP CARE TIN 20GM	196	12	2352
4	CHARLIE PERFUME 100ML (Charlie Red and Charlie Blue)	30	30	900
5	OGX OIL	510	6	3060
6	MAUI SHAMPOO 385ML	88	4	352
7	NEUTROGENA HYDRO BOOST WATER GEL 50ML	252	6	1512
8	NEUTROGENA RAIN BATH 1182ML	24	12	288
9	L'OREAL HAIR GEL 150ML	160	6	960
10	JOHNSONS BABY TALC 500GM	70	24	1680
11	REVLON COLORSILK	352	12	4224
12	OLD SPICE STICK 50GM	108	6	648
13	MARYAM KHALTA 100ML	31	96	2976
14	MARYAM BODY SPLASH 250ML	12	96	1152
15	MARYAM PERFUME 100ML	12	72	864
16	MARYAM LOTION 40ML	35	144	5040
17	MARYAM SOAP	6	144	864
18	MARYAM GLITTTTER BODY LOTION 380ML	24	48	1152
19	MARYAM FOAMING LOTION 100ML	16	48	768
20	MARRAM ATTAR 6ML	15	216	3240
21	MARRAM PERFUME 35ML	10	144	1440
22	SALONPAS PATCH (20PATCHES)	1	320	320
23	AQUAFRESH KIDSTOOTH PASTE 50ML	36	12	432
24	BATISTE DRY SHAMPOO 200ML	60	6	360
25	OGX MASK 300ML	22	6	132
26	SCHWARZKORF HEAT PROTECT SPRAY 250ML	63	6	378
27	WATER WIPES (60PCS)	45	12	540
28	DEEP HEAT CREAM 100GM	36	72	2592
29	CINTHOL SOAP 175GM	10	48	480
30	EXTRA BRIGHTENING BEAUTY CREAM 1000GM	5	24	120
31	DOVE BEAUTY CREAM 75ML	100	48	4800
32	TAFT HAIR SPRAY 250ML	243	10	2430
33	AZZARO TWIN (W) EDT 30ML	1	24	24
34	BURBERRY LONDON (M) EDT 100ML	6	15	90
35	ELIZABETH ARDEN WHITE TEA EAU FLORAL (W) EDT 100ML	3	24	72
36	HUGO BOSS HUGO DEEP RED (W) EDP 90ML	3	15	45
37	ISSEY MIYAKE (M) EDT	4	24	96
38	MONT BLANC LEGEND NIGHT (M) EDP 100ML	4	14	56
39	CALVIN KLEIN MAN (M) EDT 100ML	2	21	42
40	CALVIN KLEIN ETERNITY AIR (M) EDT 100ML	2	20	40
	CALVIN KLEIN ETERNITY AIR (W) EDP			

41	CALVIN KLEIN ETERNITY AQUA (M) EDT 100ML	2	20	40
42	CALVIN KLEIN ETERNITY FLAME (M) EDT 100ML	2	20	40
43	CALVIN KLEIN ETERNITY FLAME (W) EDP 100ML	2	20	40
44	CALVIN KLEIN EUPHORIA (M) EDT 100ML	4	12	48
46	CALVIN KLEIN CK IN2U (M) EDT	23	Each box contain different quantity	321
47	DUNHILL CUSTOM (M) EDT 260ML	1	24	24
48	ELIZABETH ARDEN UNTOLD ABSOLU (W) EDP 100ML	2	24	48
49	JENNIFER LOPEZ GLOW (W) EDT 100ML	2	24	48
50	LALIQUE POUR HOMME EDP 125ML	2	20	40
51	BURBERRY BRIT (W) EDT 100ML	3	15	45
52	CALVIN KLEIN CK ONE SHOCK (M) EDT 100ML	1	24	24
53	CALVIN KLEIN CONTRADICTION EDT 100ML	2	20	40
54	CK OSSESSION (M) EDT 125ML	1	24	24
55	CALVIN KLEIN OBSESSION NIGHT (W) EDP 100ML	1	24	24
56	CHOPARD BLACK INCENSE MALAKI (U) EDP 80ML	1	12	12
57	CHOPARD IMPERIALE IRIS MALAKA (W) EDP 100ML	1	12	12
58	CHOPARD AMBER MALAKI (U) EDP 80ML	1	12	12
59	COACH OPEN ROAD (M) EDT 100ML	1	18	18
60	BURBERRY CLASSIC (M) EDT 100ML	2	20	40
61	DUNHILL DESIRE BLACK (M) EDT 100ML	1	24	24
62	DUNHILL DESIRE BLUE (M) EDT 150ML	3	18	54
63	DUNHILL DESIRE GOLD (M) EDT 100ML	1	24	24
64	DUNHILL DESIRE RED (M) EDT 150ML	3	18	54
65	DUNHILL DESIRE EXTREME (M) EDT 100ML	3	24	72
66	DUNHILL DESIRE SILVER (M) EDT 100ML	1	24	24
67	DUNHILL DRIVEN (M) EDT 100ML	1	18	18
68	DUNHILL DUNHILL EDITION (M) EDT 100ML	1	24	24
69	DUNHILL LONDON (M) EDT 100ML	1	24	24
70	HUGO BOSS BOSS SELECTION (M) EDT 100ML	1	18	18
71	BURBERRY CLASSIC (W) EDP 100ML	3	12	36
72	HUGO BOSS HUGO ENERGISE (M) EDT 75ML	1	30	30
73	HUGO BOSS HUGO XX (W) EDT 100ML	3	16	48
74	HUGO BOSS HUGO XY (M) EDT 100ML	5	16	80
75	HUGO BOSS BOSS IN MOTION (M) EDT 100ML	3	18	54
76	HUGO BOSS BOSS MA VIE (W) EDP 75ML	2	20	40
77	HUGO BOSS HUGO MAN (M) EDT 75ML	2	20	40
78	HUGO BOSS BOSS NUMBER ONE (M) EDT 100ML	3	18	54
79	ELIZABETH ARDEN GREEN TEA LOTUS (W) EDT 100ML	4	42	168

80	ELIZABETH ARDEN SPLENDOR EDP 125ML	5	24	120
81	ELIZABETH ARDEN SUNFLOWERS (W) EDT 100ML	5	24	120
82	BURBERRY MR. BURBERRY (M) EDP 100ML	3	15	45
83	ELIZABETH ARDEN WHITE TEA GINGER LILY (W) EDT 100ML	3	24	72
84	ELIZABETH ARDEN WHITE TEA MANDARIN BLOSSOM (W) EDT 100ML	3	24	72
85	ELIZABETH ARDEN WHITE TEA WILD ROSE (W) EDT 100ML	1	24	24
86	JENNIFER LOPEZ LIVE (W) EDP 100ML	1	24	24
87	JENNIFER LOPEZ LIVE LUXE (W) EDP 100ML	1	36	36
88	JENNIFER LOPEZ STILL (W) EDP 100ML	5	24	120
89	MONT BLANC EXPLORER PLATINUM (M) EDP 100ML	4	12	48
90	MONT BLANC LADY EMBLEM ELIXIR (W) EDP 75ML	2	12	24
91	CALVIN KLEIN CK BE (U) EDT	7	24	168
92	VERSACE EROS (M) PARFUM 100ML	1	24	24
93	VERSACE RED JEANS (W) EDT 75ML	2	36	72
94	VERSACE WOMAN (W) EDP 100ML	1	24	24
95	VERSACE YELLOW DIAMOND (W) EDT 90ML	1	45	45
96	LALIQUE ENCRE NOIR SPORTS (M) EDT 100ML	3	20	60
97	CALVIN KLEIN CK ONE SHOCK (W) EDT 200ML	3	24	72
98	AZZARO THE MOST WANTED INTENSE EDP 100 ML	1	20	20
99	AZZARO THE MOST WANTED PARFUM 100 ML	1	20	20
100	AZZARO WANTED EDT M 100 ML	1	20	20
101	AZZARO WANTED MEN EDP 100ML	1	20	20
102	BURBERRY LONDON W EDP 100 ML	6	15	90
103	BURBERRY MR BURBERRY EDT 100 ML	2	15	30
104	CALVIN KLEIN CK EVERYONE EDT 200ML	2	24	48
105	CALVIN KLEIN CK ONE GOLD EDT (M) 100 ML	2	24	48
106	CALVIN KLEIN ETERNITY EAU FRESH EDP W 100 ML	2	20	40
107	CK ETERNITY (M) EDT 200ML	3	16	48
108	CALVIN KLEIN TRUTH W EDP 100 ML	2	15	30
109	COACH COACH FOR MEN EDP M 100 ML	1	17	17
110	COACH DREAMS EDP 90 MI	1	18	18
111	DUNHILL ICON ABSOLUTE EDP M 100 ML	5	12	60
112	ELIZABETH ARDEN 5TH AVENUE NYC LOVE EDP 125 ML	2	24	48
113	ELIZABETH ARDEN 5TH AVENUE NYC VIBE EDP 125 ML	2	24	48
114	ELIZABETH ARDEN GREEN TEA COCONUT BREEZE EDT W 100 ML	4	24	96
115	ELIZABETH ARDEN GREEN TEA (W) EDP 100ML	10	42	420
	ELIZABETH ARDEN GREEN TEA SAKURA			

116	BLOSSOM EDT 100ML	4	24	96
117	WOMAN EDP W 100 ML	2	24	48
118	MONT BLANC EMBLEM MEN EDT 100 ML	4	12	48
119	MONT BLANC EXPLORER M EDP 100 ML	2	12	24
120	MONT BLANC LEGEND BLUE EDP 100ML	3	14	42
121	MONT BLANC LEGEND EDP 100 ML	1	14	14
122	MONT BLANC LEGEND EDT 100ML	5	14	70
123	MONT BLANC LEGEND EDT M 200 ML	2	15	30
124	MONT BLANC LEGEND SPIRIT EDT M 100 ML	4	14	56
125	MONT BLANC SIGNATURE ABSOLU EDP 90 ML	2	10	20
126	VERSACE DYLAN BLUE EDT M	2	Both boxes contain different quantity	54
127	VERSACE EROS MAN EDT M 100 ML	1	30	30
128	VERSACE POUR HOMME EDT M 200 ML	1	24	24
129	VERSACE THE DREAMER M EDT 100 ML	1	36	36
130	HUGO BOSS 8055 WOMAN EDP W 90 ML	1	24	24
131	ELIZABETH ARDEN 5TH AVENUE EDP 125ML	3	24	72
132	MONT BLANC LEGEND RED EDP 100 ML	4	14	56
133	VERSACE BLUE JEANS 75ML	1	36	36

### 3. IPR aspect:

**3.1.** Since commonly known brand names were found on goods during the examination, a letter was forwarded to the IPR Cell to check applicability of Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007. IPR Cell response has been received vide letter dated 11.11.2025. As per the IPR Cell vide letter dated 11.11.2025 (RUD-4), Goods having description/markings 'Neutrogena, Vaseline, OGX, Loreal, Johnsons, Revlon, Old Spice, Azzaro, Burberry, Hugo Boss, Mont Blanc, Calvin Klein, Dunhill, Chopra, Taft, Got 2 B and Schwarzkopf' have been found to be registered under IPR Recordation Portal. The right holders of the brands 'Loreal, Montblanc, Chopard, Taft, Got 2 B and Schwarzkopf' have confirmed that goods are genuine products. The right holder of the brands 'Johnson, Neutrogena, OgX and Dunhill' could not determine the authenticity of the products and have given in-conclusive report. Rest of the brands mentioned in the letter have either not been found or the right holder has not joined the investigation process.

- Out of the aforesaid seventeen brands, the right holders of six (06) brands (L'Oréal, Montblanc, Chopard, Taft, Got2B and Schwarzkopf) have joined the verification process and have confirmed the goods to be genuine
- The right holders of four (04) brands (Johnson's, Neutrogena, OGX and Dunhill) have furnished responses; however, their reports are inconclusive.
- The remaining seven (07) brand owners have not joined / have remained silent, and no confirmation has been received from them till date.

**3.2.** Hence, the concerned brand owners have confirmed that the goods appear to be genuine and, accordingly, the provisions of the Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 are not attracted in the present case. In view thereof, the IPR Cell, vide its letter dated 11.11.2025, has communicated No Objection for clearance of

the goods, stating that the said goods do not involve any IPR violation. However, goods may not be released to importer or domestic market for violation of Drugs and Cosmetics Act & Rules, Legal Metrology Act & Rules and a hazard to the health and safety of consumers.

#### **4. Seizure:**

**4.1.** During examination, the goods were found to be mis-declared in terms of valuation and imported in violation of mandatory statutory compliances, namely CDSCO licensing requirements, EPR regulations, and LMPC regulations. Further, based on market survey findings, the goods were also found to be undervalued. Although the Bill of Lading indicated the destination as "LC (Local Consumption)", the importer subsequently filed a Warehousing Bill of Entry for third-country export in respect of Container No. EMCU3911137 vide Bill of Entry No. 3890052 dated 14.08.2025. And this appears to be evade applicable mandatory compliances and so is a after-thought on part of the importer to file warehousing Bill of Entry after the investigation had been initiated against him. Accordingly, the goods were rendered liable for confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962 and were seized vide Seizure Memo No. 378 dated 19.01.2026

#### **5. Statements:**

Summon was issued to importer of M/s Flipcode Impex Private Limited under Section 108 of the Customs Act, 1962 and Shri Dhananjay Balchandra Desai, director of M/s Flipcode Impex Private Limited appeared for statement dated 08.12.2025 (RUD-6) wherein he has inter alia stated:

- i. That he is the Director of M/s Flipcode Impex Private Limited since February 2025.
- ii. That he has been engaged in domestic trading for the past 4-5 years and commenced import activities only after joining M/s Flipcode Impex Private Limited. The subject consignment was his 14th-15<sup>th</sup> import under the said IEC.
- iii. That he has perused the Panchnama dated 13.08.2025/14.08.2025 and agreed with the examination findings. He stated that the discrepancies arose due to wrong cargo being loaded by the overseas supplier inadvertently.
- iv. That the supplier for the subject consignment was M/s Al Mursalat General Trading Co. LLC, and that this was their 14th-15<sup>th</sup> consignment from the said supplier. He was unaware of imports prior to his joining the company.
- v. That the order for the subject goods was placed telephonically, without any email or written communication.
- vi. That no payment has been made to the supplier till date, as the transaction was on a 180-day credit basis, and no advance payment was made due to business relations with the supplier.
- vii. That regarding the market survey findings, he stated that the value appeared higher as it was based on single-piece retail pricing inclusive of distributor, wholesaler, and retailer margins, and according to him, the actual value would be lower.
- viii. That he did not possess a CDSCO licence for import of the subject consignment, stating that they had applied for the same and were under the impression that the licence would be granted prior to import.

- ix. That although the Bill of Lading mentioned the destination as "LC (Local Consumption)", he stated that the said remark was made by the overseas supplier/shipping line and was not as per his instructions, and that after arrival and examination of the goods, he opted for warehousing and third-country export.
- x. That he denied any intention to clear the goods for home consumption and requested that the goods be released for third country re-export at the earliest, stating that the discrepancy was due to supplier-side error.

## **6. Valuation of goods:**

**6.1.** As the value of the goods declared in the import invoice appeared to be considerably lower and filing of warehousing Bill of Entry as an afterthought to circumvent the investigation, there was a reason to doubt the truth and accuracy of the value declared in relation to imported goods and as the transactional value is doubtful and same needs to be rejected in terms of Rule 12 of Customs Valuation (Determination of value of imported goods) Rules, 2007, the valuation of the subject goods was decided in the following manner:

For the purpose of the Customs Tariff Act, 1975, valuation of imported goods was to be done in terms of Section 14 of the Customs Act, 1962 read with the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 [CVR, 2007 for short]. As per the said provisions of the Act and Rules, the transaction value of the imported goods was to be accepted, subject to Rule 12 of the Customs Valuation Rules, 2007. However, in light of findings of the examination of the goods, declared transaction value appeared liable for rejection under Rule 12 of the Customs Valuation Rules, 2007. The value of the subject goods was determined as per Rule 3 (4) of Customs Valuation Rules, 2007 by sequentially proceeding in terms of Rule 4 to Rule 9 of the Customs Valuation Rules, 2007. Efforts were made to ascertain the value of the subject goods by perusing the contemporaneous import data of identical or similar goods of same description, brand, make, model, quantity and Country of Origin so as to determine the value of goods in terms of Rule 4 and 5 of Customs Valuation Rules, 2007. However, the same cannot be done due to unavailability of imports of having same make, model, quantity, quality, description, and origin. Therefore, determination of correct value could not be done under Rule 4 and 5 of the Customs Valuation Rules, 2007. Correct value also cannot be determined under Rules 7 & 8 of the valuation rules for unavailability of accurate data. The determination of value of the subject goods covered under subject bill of entry is proposed to be done under Rule 9 of the Customs Valuation Rules, 2007.

Accordingly, a Market Survey (RUD-7) was carried out on 16.01.2026 in respect of the goods imported vide Bill of Entry no. 3890052 dated 14.08.2025 in presence of the Authorized Representative of the importer, Shri Ganesh Chavan, to arrive at fair and reasonable value of the goods. Based on the market enquiry, the average of the value quoted in the three quotations has been taken for calculation of valuation. Each item was enquired at least three different shops. On requesting the shopkeepers, some agreed to provide quotations whereas some shopkeepers expressed their inability to provide invoices and told the rates verbally. The shopkeepers informed that the price of the goods varies time to time as per

demand, supply and quantities etc. The details of the prices quoted and the average value are as follows:

**Table-III**

Sr. No.	Description	Qty	Wholesale price at shop no. 1 (in Rs.)	Wholesale price at shop no. 2 (in Rs.)	Wholesale price at shop no. 3 (in Rs.)	Average wholesale price (in Rs.)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	GOT2B DRY SHAMPOO 200ML	930	100	150	150	133.33	
2	NEUTROGENA T GEL THERAPEUTIC 250ML	1440	250	150	200	150	
3	VASELINE LIP CARE TIN 20GM	2352	50	40	40	43.33	
4	CHARLIE PERFUME 100ML (Charlie Red and Charlie Blue)	900	600	700	500	600	
5	OGX OIL	3060	150	150	150	150	
6	MAUI SHAMPOO 385ML	352	150	150	150	150	
7	NEUTROGENA HYDRO BOOST WATER GEL 50ML	1512	150	150	150	150	
8	NEUTROGENA RAIN BATH 1182ML	288	100	150	200	150	
9	L'OREAL HAIR GEL 150ML	960	300	300	300	300	
10	JOHNSONS BABY TALC 500GM	1680	100	100	100	100	

1 1	REVLON COLORSILK	4 2 2 2 4	P C S	100	50	80	76.66
1 2	OLD SPICE STICK 50GM	6 4 8	P C S	300	300	300	300
1 3	MARYAM KHALTA 100ML	2 9 7 6	P C S	200	100	150	150
1 4	MARYAM BODY SPLASH 250ML	1 1 5 2	P C S	300	300	300	300
1 5	MARYAM PERFUME 100ML	8 6 4	P C S	300	500	500	433.33
1 6	MARYAM LOTION 40ML	5 0 4 0	P C S	300	300	300	300
1 7	MARYAM SOAP	8 6 4	P C S	300	300	300	300
1 8	MARYAM GLITTER BODY LOTION 380ML	1 1 5 2	P C S	300	300	300	300
1 9	MARYAM FOAMING LOTION 100ML	7 6 8	P C S	300	300	300	300
2 0	MARRAM ATTAR 6ML	3 2 4 0	P C S	300	300	300	300
2 1	MARRAM PERFUME 35ML	1 4 4 0	P C S	600	700	500	600
2 2	SALONPAS PATCH (20 PATCHES)	3 2 0	P C S	300	300	300	300
2 3	AQUAFRESH KIDSTOOTH PASTE 50ML	4 3 2	P C S	300	300	300	300
2 4	BATISTE DRY SHAMPOO 200ML	3 6 0	P C S	350	350	350	350
2 5	OGX MASK 300ML	1 3 2	P C S	300	300	300	300
2 6	SCHWARZKORF HEAT PROTECT SPRAY 250ML	3 7	P C				

6	ML	8	S	300	300	300	300
2 7	WATER WIPES (6OPCS )	5 4 0	P C S	300	300	300	300
2 8	DEEP HEAT CREAM 1 00GM	2 5 9 2	P C S	200	150	250	200
2 9	CINTHOL SOAP 175G M	4 8 0	P C S	300	300	300	300
3 0	EXTRA BRIGHTENING BEAUTY CREAM 1000 GM	1 2 0	P C S	300	300	300	300
3 1	DOVE BEAUTY CREA M 75ML	4 8 0 0	P C S	150	100	200	150
3 2	TAFT HAIR SPRAY 250 ML	2 4 3 0	P C S	100	100	80	93.333333 33
3 3	AZZARO TWIN (W) ED T 30ML	2 4	P C S	700	800	750	750
3 4	BURBERRY LONDON (M) EDT 100ML	9 0	P C S	700	700	700	700
3 5	ELIZABETH ARDEN W HITE TEA EAU FLORA L (W) EDT 100ML	7 2	P C S	800	800	500	700
3 6	HUGO BOSS HUGO D EEP RED (W) EDP 90M L	4 5	P C S	700	700	700	700
3 7	ISSEY MIYAKE (M) ED T	9 6	P C S	600	800	700	700
3 8	MONT BLANC LEGEN D NIGHT (M) EDP 100 ML	5 6	P C S	600	700	500	600
3 9	CALVIN KLEIN MAN (M) EDT 100ML	4 2	P C S	750	800	700	750
4 0	CALVIN KLEIN ETERN ITY AIR (M) EDT 100M L	4 0	P C S	700	700	700	700
4 1	CALVIN KLEIN ETERN ITY AIR (W) EDP 100M L	4 0	P C S	800	800	700	766.66
4 2	CALVIN KLEIN ETERN ITY AQUA (M) EDT 100 ML	4 0	P C S	800	800	500	700
4	CALVIN KLEIN ETERN	4	P				

3	ITY FLAME (M) EDT 100ML	0	C	700	700	700	700
4	CALVIN KLEIN ETERNITY FLAME (W) EDP 100ML	4	P	600	800	700	700
4	CALVIN KLEIN EUPHORIA (M) EDT 100ML	4	P	600	700	500	600
4	CALVIN KLEIN CK IN2 U. (M) EDT	3	P	800	800	500	700
4	DUNHILL CUSTOM (M) EDT 260ML	2	P	700	700	700	700
4	ELIZABETH ARDEN UNTOLD ABSOLU (W) EDP 100ML	4	P	600	800	700	700
4	JENNIFER LOPEZ GLOW (W) EDT 100ML	4	P	600	700	500	600
5	LALIQUE POUR HOMME EDP 125ML	4	P	700	700	700	700
5	BURBERRY BRIT (W) EDT 100ML	4	P	800	800	500	700
5	CALVIN KLEIN CK ONE SHOCK (M) EDT 100ML	2	P	700	700	700	700
5	CALVIN KLEIN CONTRADICTION EDT 100ML	4	P	600	800	700	700
5	CK OSSESSION (M) EDT 125ML	2	P	600	700	500	600
5	CALVIN KLEIN OBSESSION NIGHT (W) EDP 100ML	2	P	800	800	500	700
5	CHOPARD BLACK INCENSE MALAKI (U) EDP 80ML	1	P	700	700	700	700
5	CHOPARD IMPERIALE IRIS MALAKA (W) EDP 100ML	1	P	800	800	500	700
5	CHOPARD AMBER MALAKI (U) EDP 80ML	1	P	700	700	700	700
5	COACH OPEN ROAD (M) EDT 100ML	1	P	600	800	700	700
6	BURBERRY CLASSIC (M) EDT 100ML	4	P	600	700	500	600
			P				

61	DUNHILL DESIRE BLA CK (M) EDT 100ML	24	C S	800	800	500	700
62	DUNHILL DESIRE BLU E (M) EDT 150ML	54	P C S	700	700	700	700
63	DUNHILL DESIRE GO LD (M) EDT 100ML	24	P C S	800	800	500	700
64	DUNHILL DESIRE RE D (M) EDT 150ML	54	P C S	700	700	700	700
65	DUNHILL DESIRE EXT REME (M) EDT 100ML	72	P C S	600	800	700	700
66	DUNHILL DESIRE SIL VER (M) EDT 100ML	24	P C S	600	700	500	600
67	DUNHILL DRIVEN (M) EDT 100ML	18	P C S	800	800	500	700
68	DUNHILL DUNHILL E DITION (M) EDT 100M L	24	P C S	700	700	700	700
69	DUNHILL DUNHILL LO NDON (M) EDT 100ML	24	P C S	800	800	500	700
70	HUGO BOSS BOSS SE LECTION (M) EDT 100 ML	18	P C S	700	700	700	700
71	BURBERRY CLASSIC (3 W) EDP 100ML	36	P C S	600	800	700	700
72	HUGO BOSS HUGO E NERGISE (M) EDT 75 ML	30	P C S	600	700	500	600
73	HUGO BOSS HUGO X X (W) EDT 100ML	48	P C S	800	800	500	700
74	HUGO BOSS HUGO X Y (M) EDT 100ML	80	P C S	700	700	700	700
75	HUGO BOSS BOSS IN MOTION (M) EDT 100 ML	54	P C S	800	800	500	700
76	HUGO BOSS BOSS M A VIE (W) EDP 75ML	40	P C S	700	700	700	700
77	HUGO BOSS HUGO M AN (M) EDT 75ML	40	P C S	600	800	700	700
78	HUGO BOSS BOSS N UMBER ONE (M) EDT 100ML	54	P C S	600	700	500	600

79	ELIZABETH ARDEN GREEN TEA LOTUS (W) EDT 100ML	168	PC	800	800	500	700
80	ELIZABETH ARDEN SPLENDOR EDP 125ML	208	CS	700	700	700	700
81	ELIZABETH ARDEN SUNFLOWERS (W) EDT 100ML	120	PC	600	700	500	600
82	BURBERRY MR. BURBERRY (M) EDP 100ML	45	CS	800	800	500	700
83	ELIZABETH ARDEN WHITE TEA GINGER LILY (W) EDT 100ML	72	CS	700	700	700	700
84	ELIZABETH ARDEN WHITE TEA MANDARIN BLOSSOM (W) EDT 100ML	72	CS	600	800	700	700
85	ELIZABETH ARDEN WHITE TEA WILD ROSE (W) EDT 100ML	24	CS	600	700	500	600
86	JENNIFER LOPEZ LIVE (W) EDP 100ML	24	CS	700	700	700	700
87	JENNIFER LOPEZ LIVE LUXE (W) EDP 100ML	36	CS	800	800	500	700
88	JENNIFER LOPEZ STILL (W) EDP 100ML	120	CS	700	700	700	700
89	MONT BLANC EXPLORER PLATINUM (M) EDP 100ML	48	CS	600	800	700	700
90	MONT BLANC LADY EMBLEM ELIXIR (W) EDP 75ML	24	CS	600	700	500	600
91	CALVIN KLEIN CK BE (U) EDT	168	CS	800	800	500	700
92	VERSACE EROS (M) PARFUM 100ML	24	CS	700	700	700	700
93	VERSACE RED JEANS (W) EDT 75ML	72	CS	600	800	700	700
94	VERSACE WOMAN (W) EDP 100ML	24	CS	600	700	500	600
95	VERSACE YELLOW DIAMOND (W) EDT 90ML	45	CS	700	700	700	700
96	LALIQUE ENCRE NOIR SPORTS (M) EDT 100	6	CS	800	800	500	700

697	ML CALVIN KLEIN CK ONE SHOCK (W) EDT 200 ML	072	P C S	700	700	700	700
98	AZZARO THE MOST WANTED INTENSE EDP 100 ML	20	P C S	600	800	700	700
99	AZZARO THE MOST WANTED PARFUM 100 ML	20	P C S	300	300	300	300
100	AZZARO WANTED EDT M 100 ML	20	P C S	700	700	700	700
101	AZZARO WANTED MEN EDP 100ML	20	P C S	800	800	500	700
102	BURBERRY LONDON W EDP 100 ML	90	P C S	700	700	700	700
103	BURBERRY MR BURBERRY EDT 100 ML	30	P C S	600	800	700	700
104	CALVIN KLEIN CK EVERYONE EDT 200ML	48	P C S	600	700	800	700
105	CALVIN KLEIN CK ONE GOLD EDT (M) 100 ML	48	P C S	600	700	800	700
106	CALVIN KLEIN ETERNITY EAU FRESH EDP W 100 ML	40	P C S	600	700	800	700
107	CK ETERNITY (M) EDT 200ML	48	P C S	600	700	800	700
108	CALVIN KLEIN TRUTH W EDP 100 ML	30	P C S	600	700	800	700
109	COACH COACH FOR MEN EDP M 100 ML	17	P C S	600	700	800	700
110	COACH DREAMS EDP 90 MI	18	P C S	600	700	800	700
111	DUNHILL ICON ABSOLUTE EDP M 100 ML	60	P C S	600	700	800	700
112	ELIZABETH ARDEN 5TH AVENUE NYC LOVE EDP 125 ML	48	P C S	600	700	800	700
113	ELIZABETH ARDEN 5TH AVENUE NYC VIBE EDP 125 ML	48	P C S	600	700	800	700
114	ELIZABETH ARDEN GREEN TEA COCONUT	9	P				

1 4	BREEZE EDT W 100 ML	6 S	C	600	700	800	700
1 1 5	ELIZABETH ARDEN G REEN TEA (W) EDP 10 OML	4 2 0	P C S	600	700	800	700
1 1 6	ELIZABETH ARDEN G REEN TEA SAKURA BL OSSOM EDT 100ML	9 6 6	P C S	600	700	800	700
1 1 7	ELIZABETH ARDEN P ROVOCATIVE WOMAN EDP W 100 ML	4 8 8	P C S	600	700	800	700
1 1 8	MONT BLANC EMBLE M MEN EDT 100 ML	4 8 8	P C S	600	700	800	700
1 1 9	MONT BLANC EXPLOR ER M EDP 100 ML	2 4 4	P C S	600	700	800	700
1 2 0	MONT BLANC LEGEN D BLUE EDP 100ML	4 2 2	P C S	600	700	800	700
1 2 1	MONT BLANC LEGEN D EDP 100 ML	1 4 4	P C S	600	700	800	700
1 2 2	MONT BLANC LEGEN D EDT 100ML	7 0 0	P C S	600	700	800	700
1 2 3	MONT BLANC LEGEN D EDT M 200 ML	3 0 0	P C S	600	700	800	700
1 2 4	MONT BLANC LEGEN D SPIRIT EDT M 100 ML	5 6 6	P C S	600	700	800	700
1 2 5	MONT BLANC SIGNAT URE ABSOLU EDP 90 ML	2 0 0	P C S	600	700	800	700
1 2 6	VERSACE DYLAN BLU E EDT M	5 4 4	P C S	600	700	800	700
1 2 7	VERSACE EROS MAN EDT M 100 ML	3 0 0	P C S	600	700	800	700
1 2 8	VERSACE POUR HOM ME EDT M 200 ML	2 4 4	P C S	600	700	800	700
1 2 9	VERSACE THE DREA MER M EDT 100 ML	3 6 6	P C S	600	700	800	700
1 3 0	HUGO 8055 8055 WO MAN EDP W 90 ML	2 4 4	P C S	600	700	800	700
1 3 1	ELIZABETH ARDEN 5T H AVENUE EDP 125M L	7 2 2	P C S	600	700	800	700

1	MONT BLANC LEGEN	5	P	600	700	800	700
3	D RED EDP 100 ML	6	C				
2	VERSACE BLUE JEAN	3	S				
3	S 75ML	6	C	300	300	300	300
3		6	S				

6.2. The calculation of re-determined duty for goods covered vide Table-III above for Bill of Entry No. 3687876 dated 04.08.2025.

Table-IV

Sr. No.	Description	UQC	Qty	Average Wholesale Price in Rs. as per Market Survey Per kgs/Per pcs	Re-determined unit price by deductive method (45% of wholesale price)	Re-determined Assessable Value as per market survey/as per valuer
(a)	(c)	(d)	(e)	(f)	(g)	(h)
1	GOT2B DRY SHAMPOO 200ML	930	PCS	₹ 133.33	60.00	55800.00
2	NEUTROGENA T GEL THERAPEUTIC 250ML	1440	PCS	₹ 150.00	67.50	97200.00
3	VASELINE LIP CARE TIN 20GM	2352	PCS	₹ 43.33	19.50	45864.00
4	CHARLIE PERFUME 100ML (Charlie Red and Charlie Blue)	900	PCS	₹ 600.00	270.00	243000.00
5	OGX OIL	3060	PCS	₹ 150.00	67.50	206550.00
6	MAUI SHAMPOO 385ML	352	PCS	₹ 150.00	67.50	23760.00
7	NEUTROGENA HYDRO BOOST WATER GEL 50ML	1512	PCS	₹ 150.00	67.50	102060.00
8	NEUTROGENA RAIN BATH 1182ML	288	PCS	₹ 150.00	67.50	19440.00
9	L'OREAL HAIR GEL 150ML	960	PCS	₹ 300.00	135.00	129600.00
10	JOHNSONS BABY TALC 500GM	1680	PCS	₹ 100.00	45.00	75600.00
11	REVLON COLORSILK	4224	PCS	₹ 76.67	34.50	145728.00
12	OLD SPICE STICK 50GM	648	PCS	₹ 300.00	135.00	87480.00
13	MARYAM KHALTA 100ML	2976	PCS	₹ 150.00	67.50	200880.00
14	MARYAM BODY SPLASH 250ML	1152	PCS	₹ 300.00	135.00	155520.00
15	MARYAM PERFUME 100ML	864	PCS	₹ 433.33	195.00	168480.00
16	MARYAM LOTION 40ML	5040	PCS	₹ 300.00	135.00	680400.00
17	MARYAM SOAP	864	PCS	₹ 300.00	135.00	116640.00

18	MARYAM GLITTER BODY LOTION 380ML	1152	PCS	₹ 300.00	135.00	155520.00
19	MARYAM FOAMING LOTION 100ML	768	PCS	₹ 300.00	135.00	103680.00
20	MARRAM ATTAR 6ML	3240	PCS	₹ 300.00	135.00	437400.00
21	MARRAM PERFUME 35ML	1440	PCS	₹ 600.00	270.00	388800.00
22	SALONPAS PATCH (20PATCHES)	320	PCS	₹ 300.00	135.00	43200.00
23	AQUAFRESH KIDSTOOTH PASTE 50ML	432	PCS	₹ 300.00	135.00	58320.00
24	BATISTE DRY SHAMPOO 200ML	360	PCS	₹ 350.00	157.50	56700.00
25	OGX MASK 300ML	132	PCS	₹ 300.00	135.00	17820.00
26	SCHWARZKORF HEAT PROTECT SPRAY 250ML	378	PCS	₹ 300.00	135.00	51030.00
27	WATER WIPES (60PCS)	540	PCS	₹ 300.00	135.00	72900.00
28	DEEP HEAT CREAM 100GM	2592	PCS	₹ 200.00	90.00	233280.00
29	CINTHOL SOAP 175GM	480	PCS	₹ 300.00	135.00	64800.00
30	EXTRA BRIGHTENING BEAUTY CREAM 1000GM	120	PCS	₹ 300.00	135.00	16200.00
31	DOVE BEAUTY CREAM 75ML	4800	PCS	₹ 150.00	67.50	324000.00
32	TAFT HAIR SPRAY 250ML	2430	PCS	₹ 93.33	42.00	102060.00
33	AZZARO TWIN (W) EDT 30ML	24	PCS	₹ 750.00	337.50	8100.00
34	BURBERRY LONDON (M) EDT 100ML	90	PCS	₹ 700.00	315.00	28350.00
35	ELIZABETH ARDEN WHITE TEA EAU FLORAL (W) EDT 100ML	72	PCS	₹ 700.00	315.00	22680.00
36	HUGO BOSS HUGO DEEP RED (W) EDP 90ML	45	PCS	₹ 700.00	315.00	14175.00
37	ISSEY MIYAKE (M) EDT	96	PCS	₹ 700.00	315.00	30240.00
38	MONT BLANC LEGEND NIGHT (M) EDP 100ML	56	PCS	₹ 600.00	270.00	15120.00
39	CALVIN KLEIN MAN (M) EDT 100ML	42	PCS	₹ 750.00	337.50	14175.00
40	CALVIN KLEIN ETERNITY AIR (M) EDT 100ML	40	PCS	₹ 700.00	315.00	12600.00
41	CALVIN KLEIN ETERNITY AIR (W) EDP 100ML	40	PCS	₹ 766.67	345.00	13800.00
42	CALVIN KLEIN ETERNITY AQUA (M) EDT 100ML	40	PCS	₹ 700.00	315.00	12600.00

43	CALVIN KLEIN ETERNITY FLAME (M) EDP 100ML	40	PCS	₹ 700.00	315.00	12600.00
44	CALVIN KLEIN ETERNITY FLAME (W) EDP 100ML	40	PCS	₹ 700.00	315.00	12600.00
45	CALVIN KLEIN EUPHORIA (M) EDT 100ML	48	PCS	₹ 600.00	270.00	12960.00
46	CALVIN KLEIN CK IN2U (M) EDT	321	PCS	₹ 700.00	315.00	101115.00
47	DUNHILL CUSTOM (M) EDT 260ML	24	PCS	₹ 700.00	315.00	7560.00
48	ELIZABETH ARDEN UNTOLD ABSOLU (W) EDP 100ML	48	PCS	₹ 700.00	315.00	15120.00
49	JENNIFER LOPEZ GLOW (W) EDT 100ML	48	PCS	₹ 600.00	270.00	12960.00
50	LALIQUE POUR HOMME EDP 125ML	40	PCS	₹ 700.00	315.00	12600.00
51	BURBERRY BRIT (W) EDT 100ML	45	PCS	₹ 700.00	315.00	14175.00
52	CALVIN KLEIN CK ONE SHOCK (M) EDT 100ML	24	PCS	₹ 700.00	315.00	7560.00
53	CALVIN KLEIN CONTRADICTION EDT 100ML	40	PCS	₹ 700.00	315.00	12600.00
54	CK OSSESSION (M) EDT 125ML	24	PCS	₹ 600.00	270.00	6480.00
55	CALVIN KLEIN OBSESSION NIGHT (W) EDP 100ML	24	PCS	₹ 700.00	315.00	7560.00
56	CHOPARD BLACK INCENSE MALAKI (U) EDP 80ML	12	PCS	₹ 700.00	315.00	3780.00
57	CHOPARD IMPERIALE IRIS MALAKA (W) EDP 100ML	12	PCS	₹ 700.00	315.00	3780.00
58	CHOPARD AMBER MALAKI (U) EDP 80ML	12	PCS	₹ 700.00	315.00	3780.00
59	COACH OPEN ROAD (M) EDT 100ML	18	PCS	₹ 700.00	315.00	5670.00
60	BURBERRY CLASSIC (M) EDT 100ML	40	PCS	₹ 600.00	270.00	10800.00
61	DUNHILL DESIRE BLACK (M) EDT 100ML	24	PCS	₹ 700.00	315.00	7560.00
62	DUNHILL DESIRE BLUE (M) EDT 150ML	54	PCS	₹ 700.00	315.00	17010.00
63	DUNHILL DESIRE GOLD (M) EDT 100ML	24	PCS	₹ 700.00	315.00	7560.00
64	DUNHILL DESIRE RED (M) EDT 150ML	54	PCS	₹ 700.00	315.00	17010.00
65	DUNHILL DESIRE EXTREME (M) EDT	72	PCS	₹ 700.00	315.00	22680.00

	100ML					
66	DUNHILL DESIRE SILVER (M) EDT 100ML	24	PCS ₹ 600.00	270.00	6480.00	
67	DUNHILL DRIVEN (M) EDT 100ML	18	PCS ₹ 700.00	315.00	5670.00	
68	DUNHILL DUNHILL EDITION (M) EDT 100ML	24	PCS ₹ 700.00	315.00	7560.00	
69	DUNHILL DUNHILL LONDON (M) EDT 100ML	24	PCS ₹ 700.00	315.00	7560.00	
70	HUGO BOSS BOSS SELECTION (M) EDT 100ML	18	PCS ₹ 700.00	315.00	5670.00	
71	BURBERRY CLASSIC (W) EDP 100ML	36	PCS ₹ 700.00	315.00	11340.00	
72	HUGO BOSS HUGO ENERGISE (M) EDT 75ML	30	PCS ₹ 600.00	270.00	8100.00	
73	HUGO BOSS HUGO XX (W) EDT 100ML	48	PCS ₹ 700.00	315.00	15120.00	
74	HUGO BOSS HUGO XY (M) EDT 100ML	80	PCS ₹ 700.00	315.00	25200.00	
75	HUGO BOSS BOSS IN MOTION (M) EDT 100ML	54	PCS ₹ 700.00	315.00	17010.00	
76	HUGO BOSS BOSS MA VIE (W) EDP 75ML	40	PCS ₹ 700.00	315.00	12600.00	
77	HUGO BOSS HUGO MAN (M) EDT 75ML	40	PCS ₹ 700.00	315.00	12600.00	
78	HUGO BOSS BOSS NUMBER ONE (M) EDT 100ML	54	PCS ₹ 600.00	270.00	14580.00	
79	ELIZABETH ARDEN GREEN TEA LOTUS (W) EDT 100ML	168	PCS ₹ 700.00	315.00	52920.00	
80	ELIZABETH ARDEN SPLENDOR EDP 125ML	120	PCS ₹ 700.00	315.00	37800.00	
81	ELIZABETH ARDEN SUNFLOWERS (W) EDT 100ML	120	PCS ₹ 600.00	270.00	32400.00	
82	BURBERRY MR. BURBERRY (M) EDP 100ML	45	PCS ₹ 700.00	315.00	14175.00	
83	ELIZABETH ARDEN WHITE TEA GINGER LILY (W) EDT 100ML	72	PCS ₹ 700.00	315.00	22680.00	
84	ELIZABETH ARDEN WHITE TEA MANDARIN BLOSSOM (W) EDT 100ML	72	PCS ₹ 700.00	315.00	22680.00	
85	ELIZABETH ARDEN WHITE TEA WILD ROSE (W) EDT 100ML	24	PCS ₹ 600.00	270.00	6480.00	
86	JENNIFER LOPEZ LIVE (W) EDP 100ML	24	PCS ₹ 700.00	315.00	7560.00	

87	JENNIFER LOPEZ LIVE LUXE (W) EDP 100ML	36	PCS	₹ 700.00	315.00	11340.00
88	JENNIFER LOPEZ STILL (W) EDP 100ML	120	PCS	₹ 700.00	315.00	37800.00
89	MONT BLANC EXPLORER PLATINUM (M) EDP 100ML	48	PCS	₹ 700.00	315.00	15120.00
90	MONT BLANC LADY EMBLEM ELIXIR (W) EDP 75ML	24	PCS	₹ 600.00	270.00	6480.00
91	CALVIN KLEIN CK BE (U) EDT	168	PCS	₹ 700.00	315.00	52920.00
92	VERSACE EROS (M) PARFUM 100ML	24	PCS	₹ 700.00	315.00	7560.00
93	VERSACE RED JEANS (W) EDT 75ML	72	PCS	₹ 700.00	315.00	22680.00
94	VERSACE WOMAN (W) EDP 100ML	24	PCS	₹ 600.00	270.00	6480.00
95	VERSACE YELLOW DIAMOND (W) EDT 90ML	45	PCS	₹ 700.00	315.00	14175.00
96	LALIQUE ENCRE NOIR SPORTS (M) EDT 100ML	60	PCS	₹ 700.00	315.00	18900.00
97	CALVIN KLEIN CK ONE SHOCK (W) EDT 200ML	72	PCS	₹ 700.00	315.00	22680.00
98	AZZARO THE MOST WANTED INTENSE EDP 100 ML	20	PCS	₹ 700.00	315.00	6300.00
99	AZZARO THE MOST WANTED PARFUM 100 ML	20	PCS	₹ 300.00	135.00	2700.00
100	AZZARO WANTED EDT M 100 ML	20	PCS	₹ 700.00	315.00	6300.00
101	AZZARO WANTED MEN EDP 100ML	20	PCS	₹ 700.00	315.00	6300.00
102	BURBERRY LONDON W EDP 100 ML	90	PCS	₹ 700.00	315.00	28350.00
103	BURBERRY MR BURBERRY EDT 100 ML	30	PCS	₹ 700.00	315.00	9450.00
104	CALVIN KLEIN CK EVERYONE EDT 200ML	48	PCS	₹ 700.00	315.00	15120.00
105	CALVIN KLEIN CK ONE GOLD EDT (M) 100 ML	48	PCS	₹ 700.00	315.00	15120.00
106	CALVIN KLEIN ETERNITY EAU FRESH EDP W 100 ML	40	PCS	₹ 700.00	315.00	12600.00
107	CK ETERNITY (M) EDT 200ML	48	PCS	₹ 700.00	315.00	15120.00
108	CALVIN KLEIN TRUTH W EDP 100 ML	30	PCS	₹ 700.00	315.00	9450.00
109	COACH COACH FOR MEN EDP M 100 ML	17	PCS	₹ 700.00	315.00	5355.00
110	COACH DREAMS EDP 90 MI	18	PCS	₹ 700.00	315.00	5670.00

111	DUNHILL ICON ABSOLUTE EDP M 100 ML	60	PCS	₹ 700.00	315.00	18900.00
112	ELIZABETH ARDEN 5TH AVENUE NYC LOVE EDP 125 ML	48	PCS	₹ 700.00	315.00	15120.00
113	ELIZABETH ARDEN 5TH AVENUE NYC VIBE EDP 125 ML	48	PCS	₹ 700.00	315.00	15120.00
114	ELIZABETH ARDEN GREEN TEA COCONUT BREEZE EDT W 100 ML	96	PCS	₹ 700.00	315.00	30240.00
115	ELIZABETH ARDEN GREEN TEA (W) EDP 100ML	420	PCS	₹ 700.00	315.00	132300.00
116	ELIZABETH ARDEN GREEN TEA SAKURA BLOSSOM EDT 100ML	96	PCS	₹ 700.00	315.00	30240.00
117	ELIZABETH ARDEN PROVOCATIVE WOMAN EDP W 100 ML	48	PCS	₹ 700.00	315.00	15120.00
118	MONT BLANC EMBLEM MEN EDT 100 ML	48	PCS	₹ 700.00	315.00	15120.00
119	MONT BLANC EXPLORER M EDP 100 ML	24	PCS	₹ 700.00	315.00	7560.00
120	MONT BLANC LEGEND BLUE EDP 100ML	42	PCS	₹ 700.00	315.00	13230.00
121	MONT BLANC LEGEND EDP 100 ML	14	PCS	₹ 700.00	315.00	4410.00
122	MONT BLANC LEGEND EDT 100ML	70	PCS	₹ 700.00	315.00	22050.00
123	MONT BLANC LEGEND EDT M 200 ML	30	PCS	₹ 700.00	315.00	9450.00
124	MONT BLANC LEGEND SPIRIT EDT M 100 ML	56	PCS	₹ 700.00	315.00	17640.00
125	MONT BLANC SIGNATURE ABSOLU EDP 90 ML	20	PCS	₹ 700.00	315.00	6300.00
126	VERSACE DYLAN BLUE EDT M	54	PCS	₹ 700.00	315.00	17010.00
127	VERSACE EROS MAN EDT M 100 ML	30	PCS	₹ 700.00	315.00	9450.00
128	VERSACE POUR HOMME EDT M 200 ML	24	PCS	₹ 700.00	315.00	7560.00
129	VERSACE THE DREAMER M EDT 100 ML	36	PCS	₹ 700.00	315.00	11340.00
130	HUGO 8055 8055 WOMAN EDP W 90 ML	24	PCS	₹ 700.00	315.00	7560.00
131	ELIZABETH ARDEN 5TH AVENUE EDP 125ML	72	PCS	₹ 700.00	315.00	22680.00
132	MONT BLANC LEGEND RED EDP 100 ML	56	PCS	₹ 700.00	315.00	17640.00

133	VERSACE BLUE JEANS 75ML	36	PCS	₹ 300.00	135.00	4860.00
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**6.3.** Based on the above calculation, re-determined value of the goods are as below:-

**Table-V**

Sr. No.	Bill of Entry No & Date	Declared AV (in Rs.)	Re-determined Value (in Rs.)
1	3890052 dated 14.08.2025	Rs 30,04,176.13/-	Rs 63,38,127/-

**6.4.** Henceforth, market survey of the goods was conducted on 16.01.2026. The value of goods was found to be Rs. 1,40,84,726.67/- as per shopkeeper's quotations. As per calculation sheet attached as Annexure-A to this investigation report and assessable value has been re-determined to be Rs 63,38,127/- (Rupees Sixty-Three Thousand Thirty-Eight Thousand One Hundred Twenty-Seven only). Applicable Duty aspect has not been looked into since goods i.e. cosmetic items have been found to be prohibited in absence of CDSCO license, LMPC and EPRA certificate.

**7. Legal provisions relevant to the instant case are:**

**7.1. Customs Act, 1962:** The relevant provisions of law relating to import and valuation 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 below:-

**(i) 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 particular having bearing on correct assessment of duty on import.

**(ii) As per the provisions of Section 46(4) of the Customs Act, 1962,** the importer while presenting a Bill of Entry shall at the foot thereof 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, present to the proper officer the invoice, if any, relating to the imported goods.

**(iii) Section 110 of the Customs Act, 1962,** provides for Seizure of goods, documents and things. - (1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:

**(iv) Section 111 of the Customs Act, 1962,** provides for 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;

(m) [any goods which do not correspond in respect of value or in any other particular] 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;]

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this act, or in the case of baggage in the declaration made under section 77;

**(v) 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;

**(vi) 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.

**The Customs Valuation Rules (Determination of Value of Imported**

**Goods), 2007 : -**

**Rule 3. Determination of the method of valuation-** (1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

**Rule 4. Transaction value of identical goods.** - (1)(a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

**Rule 5. Transaction value of similar goods.-** (1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued.

**Rule 6. Determination of value where value can not be determined under rules 3, 4 and 5.-** If the value of imported goods cannot be determined under the provisions of rules 3, 4 and 5, the value shall be determined under the provisions of rule 7 or, when the value cannot be determined under that rule, under rule 8.

**Rule 7. Deductive value.-** (1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions :-

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

**Rule 8. Computed value.-** Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

**Rule 9. Residual method.-** (1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of this rule on the basis of –

- (i) the selling price in India of the goods produced in India;
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;
- (iii) the price of the goods on the domestic market of the country of exportation;
- (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;
- (v) the price of the goods for the export to a country other than India;
- (vi) minimum customs values; or
- (vii) arbitrary or fictitious values.

**Rule 12. Rejection of declared value.** -(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

### **7.3 Foreign Trade (Development and Regulations) Rules, 1993-**

**Declaration as to value and quality of imported goods-**As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993, on the importation into, or exportation out of, any customs ports of any goods, whether liable to duty or not, the owner of such goods shall in the Bill of Entry or the Shipping

Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents, are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

**As per Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992:** "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 export and import policy (now termed as Foreign Trade Policy) for the time being in force".

#### **7.4 Violation with respect to CDSCO regulations:**

Goods found during examination were various cosmetic items which requires to comply with the CDSCO regulations under The Drugs and Cosmetics Act, 1960 and Cosmetics Rules, 2000. During investigation, it was revealed that the importer does not possess CDSCO registration/licence for importation of subject goods. Relevant provisions of the law in this regard are detailed below:

**Section 18 of Chapter IV of the Drugs and Cosmetics Act, 1940:** Prohibition of manufacture and sale of certain drugs and cosmetics.—From such date as may be fixed by the State Government by notification in the Official Gazette in this behalf, no person shall himself or by any other person on his behalf—

(b) [sell, or stock or exhibit or offer for sale,] or distribute any drug [or cosmetic] which has been imported or manufactured in contravention of any of the provisions of this Act or any rule made thereunder;

(c) [manufacture for sale or for distribution, or sell, or stock or exhibit or offer for sale,] or distribute any drug [or cosmetic], except under, and in accordance with the conditions of, a licence issued for such purpose under this Chapter.

**Rule 12 under Chapter III "Import and registration" of Cosmetic Rules 2020:** Import of cosmetics. (1) No cosmetic shall be imported into India unless the product has been registered in accordance with these rules by the Central Licensing Authority or by any officer to whom such powers may be delegated under sub-rule (1) of rule 5.

**Rule 34 under Chapter VI "Labelling, Packing and standards for sale or distribution of cosmetics" of Cosmetic Rules 2020:** Manner of labelling

(1) Subject to other provisions of the rules, a cosmetic shall carry on both the inner and outer labels:

(a) the name of the cosmetics,

(b) the name of the manufacturer and complete address of the premises of the manufacturer where the cosmetic has been manufactured. If the product has not been manufactured in a factory owned by the manufacturer, the name and address of the actual manufacturer or the name of the country where it has actually been manufactured as "Made in..... (name of country)" should be there on the label:

Provided that if the cosmetic is contained in a very small size container as 30gm or less if the cosmetics are in solid or semi-solid state and 60 ml or less if the cosmetics is in liquid state, where the address of the manufacturer cannot be given, the name of the manufacturer and his principal place of manufacture shall be given along with pin code.

(c) use before or date of expiry (month and year) or use by or expiry date or expiry XX months from manufactured or date of manufacturing or expiry date.

(2) (a) A distinctive batch number, that is to say, the number by reference to which details of manufacture of the particular batch from which the substance in the container is taken are recorded and are available for inspection, the figures representing the batch number being preceded by the letter "B" or the words "Batch No." or "B. No." or "Batch" or "Lot No." or "Lot" shall carry on the inner or outer labels:

Provided that this clause shall not apply to any cosmetic containing 10 grams or less if the cosmetic is in solid or semi-solid state and 25 milliliters or less if the cosmetic is in a liquid state: Provided further that in the case of soaps, instead of the batch number, the month and year of manufacture of soap shall be given on the label.

(b) Manufacturing licence number, the number being preceded by the letter 'M' or "M. L. No" or "Mfg. Lie. No." shall carry on the inner or outer labels: Provided that in case of imported products, if such provision is not mandatory in country of origin, such cosmetics may be allowed without mentioning manufacturing license number, subject to fulfilment of other import regulations.

(3) The outer label of the cosmetics shall carry a declaration of the net contents expressed in terms of weight for solids, fluid measure for liquids, fluid measure or weight for semi-solids, combined with numerical count if the content is sub-divided:

Provided that this statement need not appear in case of a package of perfume, toilet water or the like, the net content of which does not exceed 60 ml or any package of solid or semi-solid cosmetic the net content of which does not exceed 30 grams.

(4) In case of cosmetics; where a hazard exists, every inner label shall clearly indicate

- (a) adequate directions for safe use,
- (b) any warning, caution or special direction required to be observed by the consumer,
- (c) a statement indicating the names and quantities of ingredients that are hazardous or poisonous.

(5) In the case of imported cosmetics to be marketed in India, import registration certificate number shall be mentioned on the label of unit pack preceded by letter "RC" or "RC No" or "Reg. Cert. No" along with name and address of the importer.

(6) Where a package of a cosmetic has only one label, such label shall contain all the information required to be shown on both the inner and the outer labels, under these rules.

(7) In all cases, the list of ingredients, present in concentration of more than one percent, shall be listed in the descending order of weight or volume at the time they are added, followed by those in concentration of less than or equal to one percent, in any order, and preceded by the words 'INGREDIENTS':

Provided that this statement need not appear for packs of less than or equal to 60 ml of liquid and 30 gm of solid and semi-solids.

(8) The cosmetic shall comply with labelling requirement, if any, specified in the relevant Indian standard as laid down by the 'Bureau of Indian Standards' for the cosmetics covered under the Ninth Schedule.

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

Provided further that in cases where the imported cosmetics require India specific labelling, the same shall be allowed to be stickered on the unit pack at the bonded warehouses.

### **PERSONAL HEARING**

8 . The Importer M/s. Flipcode Impex Private Limited (IEC: AAFCF8632H ) vide their letter dated 02.02.2026 has requested for the waiver of Show Cause Notice and Personal Hearing in the matter. The Importer further submitted that they are ready to pay the applicable duty , interest, and any redemption fine or penalty as may be deemed fit to conclude this matter. The Importer, vide the aforementioned letter, has further requested for re-export of the impugned goods imported vide the Bill of Entry No. 3890052 dated 14.08.2025

9. The Importer, vide the aforementioned letter, has further requested for re-export of the impugned goods imported vide the Bill of Entry No. 3890052 dated 14.08.2025.

## DISCUSSION AND FINDINGS

**10.** I have carefully gone through the facts of the case and other relevant documents. I have carefully gone through the facts of the case, the Investigation Report (IR) forwarded by SIIB(I), and other relevant documents available on record and I proceed to adjudicate the case based on the available evidence and findings.

**11.** I find that specific intelligence was received from DRI that the goods imported by M/s Flipcode Impex Private Limited (IEC: AAFCF8632H) vide Bill of Entry No. 3890052 dated 14.08.2025 were risky for potential mis-declaration and concealment of prohibited/restricted goods. Accordingly, the consignment contained in Container No. EMCU3911137 (40 ft.) was put on hold for examination.

**12.** I find that the examination of the goods was conducted under Panchanama dated 13.08.2025/14.08.2025, wherein it was found that the consignment contained various cosmetic and daily care items such as shampoos, creams, lotions, perfumes, deodorants, hair sprays, soaps, oral care products, etc.

**13.** I find that although the Bill of Lading indicated the destination as "LC (Local Consumption)", the importer subsequently opted for warehousing and third-country export in respect of Container No. EMCU3911137 vide Bill of Entry No. 3890052 dated 14.08.2025. It appears that the decision to opt for warehousing of the subject goods was taken only after examination of the goods and therefore it appears to be an after-thought which was adopted with the intent to evade applicable mandatory statutory compliances.

**14.** I find that in view of the examination findings and admissions made, the goods are liable for confiscation under Sections 111(d) and 111(m) of the Customs Act, 1962 and have been seized vide Seizure Memo No. 378 dated 19.01.2026.

**15.** I find that the importer has declared the assessable value of the goods as ₹30,04,176.13/- with declared duty of ₹13,53,142/-. However, a market survey was conducted on 16.01.2026 which revealed that the re-determined assessable value, arrived at by applying the deductive method under the Customs Valuation Rules, worked out to ₹63,38,127/-, indicating gross undervaluation of the said goods.

**16.** I find that, in absence of mandatory CDSCO registration and non-compliance with prescribed labelling requirements, the goods have been imported in violation of Section 18 of the Drugs & Cosmetics Act, 1940 read with the Cosmetics Rules, 2020. Consequently, the goods have become prohibited goods within the meaning of Section 2(33) of the Customs Act, 1962 and are liable to confiscation under Section 111(d) of the Customs Act, 1962

**17.** I find that the goods are under-valued as per Market Survey dated 16.01.2026. Therefore, by failing to make a true and correct declaration as mandated under Section 46(4) of the Customs Act, 1962, the importer has contravened the provisions of the Act and has thereby rendered himself liable for penal action under Section 112(a) of the Customs Act, 1962.

**18.** I find that, the subsequent decision to opt for warehousing/third-country export, despite the Bill of Lading indicating "LC (Local Consumption)", being an after-thought taken post-examination, coupled with absence of documentary trail and statutory approvals, indicates knowing and intentional use of false/incorrect declarations. Accordingly, the importer is liable for penalty under Section 114AA of the Customs Act, 1962.

**19.** I find that, since the subject Bill of Entry is filed for warehouse Bill of Entry and the importer may in due course route the goods to third country. The statutory compliance of ADC NOC may be verified by the concerned officer at the time of clearance of goods for third country export.

**20.** In view of the above discussion and findings, I pass the following order:

#### **ORDER**

**(i)** I reject the declared Assessable Value of the goods covered under Bill of Entry No. 3890052 dated 14.08.2025 under Rule 12 of the Customs Valuation (Determination of value of imported Goods) Rules, 2007. I order the same to be re-determined as Rs. 63,38,127/- (Rupees Sixty-Three Lakh Thirty-Eight Thousand One Hundred Twenty-Seven only) under Rule 9 of CVR, 2007, following the residual method as per the detailed discussion above.

**(ii)** I order to confiscate the goods covered under Bill of Entry No. 3890052 dated 14.08.2025, having the re-determined value of Rs. 63,38,127/- under Section 111(d) and 111(m) of the Customs Act, 1962. However, I give an option to the importer to redeem the said goods for re-export purpose only on payment of a Redemption Fine of Rs. 2,00,000/- (Rupees Two Lakhs only) under Section 125 of the Customs Act, 1962, within 120 days from the issuance of this order.

**(iii)** I impose a Penalty of Rs. 1,00,000/- (Rupees One Lakh only) on the importer, M/s. Flipcode Impex Private Limited (IEC-AAFCF8632H), under Section 112(a) of the Customs Act, 1962.

**(iv)** I impose a Penalty of Rs.1,00,000/- (Rupees One Lakh only) on M/s. Flipcode Impex Private Limited (IEC-AAFCF8632H) under Section 114AA of the Customs Act, 1962, for knowingly making and signing false declarations in the import documents.

**21.** 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

Parul Singhal

Date: 09-02-2026

15:52:16

(Dr. Parul Singhal/डॉ पारुल सिंघल)

Joint Commissioner of Customs,  
Group II (C-F), NS-1, JNCH

To,

✓ M/s. Flipcode Impex Private Limited (IEC: AAFCF8632H)  
Office No. 101 Floor- 1, Motibhai Wadsa Brelvi road,  
Horniman Circle Fort, Mumbai 400001

*Recd by hand  
original copy on behalf  
of Impex  
Telan 9814018515  
10.2.26*

Copy to:

- 1. Pr. Commissioner of Customs, NS-I, JNCH
- ✓ 2. Dy. Commissioner of Customs, CRAC (I), JNCH
- ✓ 3. Dy. Commissioner of Customs, Centralized Adjudication Cell, JNCH
- ✓ 4. Office Copy
- ✓ 5. EDI section (for upload on official website → sent by mail).

