

	<b>OFFICE OF THE ADDITIONAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, ADANI HAZIRA PORT, HAZIRA BY-PASS ROAD, सीमा शुल्क भवन, अदानी हजीरा पोर्ट, हजीरा बाई-पास रोड CHORIYASHI AT &amp; POST HAZIRA – 394270. चोरासी पोस्ट- हजीरा-३९४२७० email: hazira.import@gov.in</b>
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**DIN-20260171MN000000BD1D**

**SHOW CAUSE NOTICE**

**1. INTELLIGENCE:**

Specific intelligence received by DRI, Mumbai Zonal Unit indicated that goods declared as 'Mini Decorative Plant' under Bill of Entry No. 3078983 dated 05.07.2025 covered under Bill of Lading No. GOSUGZH0554518 dated 07.06.2025 and stuffed in Container No. ZCSU6940450 by M/s Belleza Global Services [IEC: ALEPI7930C], might be mis-declared.

**2. ACTION ON INTELLIGENCE:**

Acting on said intelligence, an email dated 09.07.2025 was sent to Seabird Marine Service Pvt. Ltd. CFS, Hazira, Surat, Gujarat to place on hold said Container No. ZCSU6940450. The details of the said consignment imported by M/s Belleza Global Services [IEC: ALEPI7930C] are as under:

**Table-I**

<b>Bill of Entry No. and Date</b>	3078983 dated 05.07.2025
<b>Bill of Lading No. and Date</b>	GOSUGZH0554518 dated 07.06.2025
<b>IGM No. and Date</b>	1143407 dated 2825.06.2025 (Line No-114, Sub Line Number- 0)
<b>Importer details</b>	M/s Belleza Global Services [IEC: ALEPI7930C], Flat No.403, 4 <sup>th</sup> Floor, Jain Shivam Jivadaya lane, Ghatkoar (West), Mumbai-400086
<b>Supplier details</b>	HY International Trade Co. Limited, RM F 8/F, Wang Cheong Bldg. No. 251 Reclamations S.T. Kowloon, Hong Kong.
<b>Country of origin</b>	China
<b>Port of loading</b>	Nansha
<b>Description of goods</b>	Mini Decoration Plant

<b>Container No.</b>	ZCSU6940450(40")
<b>Quantity</b>	385 Cartons
<b>Customs Broker</b>	ACP Shipping LLP
<b>Weight</b>	Net 8480 Kgs. Gross 8650 Kgs.
<b>Declared Value</b>	Rs. 7,14,426/-

**3. EXAMINATION OF GOODS OF CONTAINER NO. ZCSU6940450:**

**3.1.** The detailed examination of goods of said container was conducted under panchnama dated 10.07.2025 **[RUD No. 1]** by the officers of DRI, Regional Unit, Surat, Gujarat and said container was found to be completely stuffed with mis-declared good i.e. Toys of Chinese origin instead of declared goods 'Mini Decorative Plant'. Again on 11.07.2025 said container was opened and goods were examined by the officers of DRI, Surat Regional Unit under panchnama dated 11.07.2025 **[RUD No. 2]** in the presence of authorised representative of Government empanelled Chartered Engineer, who physically inspected all goods by opening boxes to tally quantity, type of goods and taken photographs of said goods and drawn representative samples of each of the items for ascertaining fair valuation of said goods. A summary of the goods declared and the goods found during examination are as given in the following table:

**A.** The relevant details of the goods mentioned in the Bill of Entry are as below:-

**Table - II**

Sr. No.	Bill of Entry No.	Container No.	Goods Declared in Bill of Entry
	3078983 dated 05.07.2025	ZCSU6940450	Mini Decorative Plant

**B.** The details of the goods found on examination as per the panchnama dated 10.07.2025 and 11.07.2025 are as below:-

**Table - III**

<b>Sr. No</b>	<b>Description of goods</b>	<b>Total No. of Pieces</b>	<b>Total Value of goods (In Rs.)</b>
1	Dancing Cactus	500	54000
2	Chair	2	600
3	Handheld Fan	720	30240
4	Drifting Car	36	36698
5	Retro Drift	36	36698
6	Whoos Xbuggy Mad Beast	36	18338
7	City Bus	72	49205
8	Walkie Talkies Kids	144	180576
9	Walkie Talkies	144	180576
10	Macrons Mini EV Auto Demo	144	86400
11	Dump Truck	108	24559
12	Excavate Truck	108	99792
13	Money Machine Wallet	180	20952
14	Spraying Car Stunt Drift	90	75060
15	Spray Car Alloys Version	144	134784
16	Aero Bus	108	40694
17	Police Car Cross Country	240	100656
18	Spray Car off Road Car	108	74455
19	Alloy Model Car	360	323784
20	LJX Model Car	432	284861
21	LJX Model Alloys Car	72	47477
22	LJX Model Police Car	120	50328
23	LJX Model Alloys Car	120	79128
24	Small Alloys Car	432	123120
25	Small Alloys Car	432	123120
26	Fidget Fun	900	256500
27	Helicopter	72	14213
28	Ashes 4x4, Cross Country Vehicle	8	24365
29	Speed Accuracy Plus, Special BB shells	1440	47520
30	Water Bullets	432	9072
31	Water Aberbent Bullets	18000	54000
32	BB Super Precision BB Pellets	120	2520
33	BB Super Precision BB Pellets	120	2520
34	Jinlifang – 1:24 Alloy Die Cast Model	108	28188
35	Jinlifang – 1:24 Alloy Die Cast Model	108	28188
36	Jinlifang – 1:24 Alloy Die Cast Model	108	28188
37	Jinlifang – 1:24 Alloy Die Cast Model	108	28188
38	Jinlifang – 1:24 Alloy Die Cast Model	108	28188
39	Jinlifang – 1:24 Alloy Die Cast Car	240	62640

40	Jinlifang – 1:32 Model Car – Simulation Model Design Die Cast	360	101520
41	Jinlifang – 1:24 Model Die Cast Car	240	67680
42	Jinlifang – 1:24 Model Die Cast Car	240	67680
43	Jinlifang – 1:24 Model Die Cast Car	240	67680
44	RC Mini Racer	216	45490
45	Die Cast Model – Fun/Classical	1800	322920
46	2 in 1 Double Music Jam Playmat	80	57552
47	POP up remote control collision car	54	50220
48	Train Team Remote Control	24	53136
49	Puzzle Music Blanket	108	61495
50	Kings Toy – Metal Die Case 1:24 Model Car	108	96811
51	Kings Toy – Metal Die Case 1:24 Model Car	108	45360
52	Kings Toy – Metal Die Case 1:24 Model Car	180	75600
53	Kings Toy – Metal Die Case 1:24 Model Car	180	75600
54	Kings Toy – Metal Die Case 1:24 Model Car	108	45360
55	NEWAO – 1:24 Car, Zinc Alloy Casting	144	37584
56	NEWAO – 1:24 Car, Zinc Alloy Casting	144	37584
57	NEWAO – 1:24 Car, Zinc Alloy Casting	144	37584
58	NEWAO – 1:24 Car, Zinc Alloy Casting	144	37584
59	Retro Drift	60	15660
60	Whoos Xbuggy Mad Beast	60	15660
61	Neon Night	80	40752
62	Neon Night	80	40752
63	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	120	52560
64	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	120	52560
65	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	120	52560
66	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	180	78840

67	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	120	52560
68	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	120	52560
69	SIONRAY 1:24 Sound and Light DIE Cast Model	280	126000
70	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	280	76776
71	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	280	76776
72	SIONRAY 1:24 Sound and Light DIE Cast Model	280	126000
73	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	90	34020
74	SAN HAI TOYS - 1:36 DIE CAST Designer Racing car	1440	303264
75	Shen Run Model 1:32	360	98712
76	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	90	24678
77	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	180	49356
78	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	180	49356
79	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	90	24678
80	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	90	24678
81	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	60	16452
82	METAL 1:32 DIE Cast Model	216	61560
83	SHENGRUNCHEMO METAL 1:18 Sound and Light Alloy DIE Cast Model	60	19800
84	SHENGRUNCHEMO METAL 1:24 Sound and Light Alloy DIE Cast Model	72	23760
85	SHENGRUNCHEMO METAL 1:24 Sound and Light Alloy DIE Cast Model	108	35640
86	SHENGRUNCHEMO METAL 1:24 Sound and	108	35640

	Light Alloy DIE Cast Model		
87	SHENGRUNCHEMO METAL 1:24 Sound and Light Alloy DIE Cast Model	168	55440
88	SHENGRUNCHEMO METAL 1:18 Sound and Light Alloy DIE Cast Model	90	29700
89	NILE - RESCUE TRUCK Series - FRICTON POWER	216	116640
90	NILE – TRUCK Crane Series - FRICTON POWER	216	204120
91	NILE - ENGINEERING TRUCK SERIES - FRICTON POWER	360	209304
92	NILE – Air Craft Carrier	320	107520
93	NILE - ENGINEERING TRUCK SERIES - FRICTON POWER	216	102384
94	METAL Mountain Bike DIE CAST BICYCLE - 1:8 Model	720	211248
95	METAL Mountain Bike DIE CAST BICYCLE - 1:8 Model	720	211248
96	6 in 1 ANIMATION LASER LIGHT - SAMSONIC STAGE LIGHT	1	536
		Total	71,32,484/-

#### **4. VALUATION OF SAID GOODS:**

Vide Ref. No. BB/G-17/25/BP/SANAND/PREV dated 30.07.2025 **[RUD**

**No. 3]** the Government Empanelled Chartered Engineer, M/s B.G.Bhatt & Co., submitted valuation of subject goods and ascertained CIF value of said goods as Rs.71,32,484/- (Rupees Seventy-One Lakh Thirty-Two Thousand Four Hundred and Eighty Four only) based on visual inspection and market survey. The individual valuation of the said goods as ascertained by the government empanelled valuer is as mentioned in Table-III above.

#### **5. SEIZURE OF GOODS:**

**5.1.** On examination the goods of Container No. ZCSU6940450 were found to be toys of Chinese origin and completely mis-declared as against declaration of 'Mini Decorative Plant' made in Bill of Entry No. 3078983 dated 05.07.2025 and supporting import documents.

**5.2.** Further, the import of toys covered under Indian Trade (Harmonized System) Classification [ITC(HS) Codes 95030010, 95030020, 95030030 and 95030090] is governed by Bureau of Indian Standards as specified in Policy Condition 2 of Chapter 95 and mandatorily requires BIS certification as per Toys (Quality Control) Order, 2020 dated 25.02.2020 issued by the Department of Promotion of Industry and Internal Trade (DPIIT). Thus, import of toys without BIS Certification is in violation of Foreign Trade Policy and Toys (Quality Control) Order, and is thus prohibited when the importer, M/s Belleza Global Services failed to produce BIS certification of the overseas supplier of said import goods.

**5.3.** The Toys (Quality Control) Order, 2020, dated 25.02.2020, effective from 01.09.2020, mandates conformity with the corresponding Indian standards for Toys, including imports. All toys intended for children under 14 years of age must comply with BIS standards. As per the General Notes regarding import policy of Foreign Trade Policy (FTP), Note 2 (A), the quality of the products that are subject to mandatory Indian Standards, as applicable to domestic goods, shall be required to comply with the quality specified for the product as per the same Indian Standards. For compliance of this requirement, all manufacturers/exporters of these products to India shall be required to obtain BIS license for using the Standards mark on their products. Further, as per Note 2 (D) of the import policy for Toys/ Dolls, etc., Import policy for Toys /Dolls and similar other recreational goods under any chapter will be governed by BIS standards as specified in Policy Conditions 2 of Chapter 95. As per the Policy condition 2 of Chapter 95, the Import of Toys (all items under EXIM Codes 95030010, 950330020, 95030030 and 95030090) shall be permitted freely when accompanied by the following certificates:

(i) A certificate that the toys being imported conform to the standards prescribed by Bureau of Indian Standards (BIS):

- a) IS : 9873 (Part 1) – Safety of toys; Part – 1 Safety aspects related to mechanical and physical properties (Third Revision).
- b) IS:9873 (Part 2) – Safety of Toys; Part-2 Flammability (Third Revision)
- c) IS : 9873 (Part 3) – Safety to Toys; Part – 3 Migration of certain elements (Second Revision)
- d) IS: 9873 (Part 4) Safety of Toys; Part-4 Swings, Slides and similar activities Toys for indoor and outdoor family domestic use.
- e) IS : 9873 (Part 7) – Safety of Toys; Part – 7 Requirements and test methods for finger paints.
- f) IS : 9873 (Part 9) – Safety of Toys; Part – 9 Certain phthalates esters in toys and Children's products.
- g) IS : 15644 – Safety of Electric Toys.

(ii) A Certificate that the toys being imported conform to the standards prescribed in IS : 9873 Part – 1, Part-2, Part-3, Part-4, Part-7, Part-9 and 15644:2006.

(iii) A Certificate of Conformance from the manufacturer that representative sample of the toys being imported have been tested by an independent laboratory which is accredited by NABL, India and found to meet the specifications indicated above. The Certificate would also link the toys in the consignment to the period of manufacture indicated in the Certificate of Conformity.

**5.4.** In view of above referred violations, said goods have been seized under Section 110 of the Customs Act, 1962 vide Seizure Memo dated **04.08.2025 [RUD No.4]**, under the reasonable belief that these are liable for confiscation under the provisions of Section 111 of the Customs Act, 1962, as in addition to mis-declaration, the goods have been imported without BIS certification and thus are prohibited in view of provisions of Section 2(33) of the Customs Act, 1962.

**6. PRESENT STATUS OF THE SEIZED GOODS:**

The goods imported under Bill of Entry No. 3078983 dated 05.07.2025 covered under Bill of Lading No. GOSUGZH0554518 dated 07.06.2025 and stuffed in Container No. ZCSU6940450 have been handed over to the representative of Seabird Marine Services Pvt. Ltd. CFS, Hazira, Surat, Gujarat under Supratnama dated 11.07.2025 and the said goods are presently lying at Seabird Marine Services Pvt. Ltd. CFS, Hazira Surat Gujarat.

**7. SCOPE OF INVESTIGATION:**

The present investigation is limited to confiscation of mis-declared and prohibited goods imported by M/s Belleza Global Services under Bill of Entry No. 3078983 dated 05.07.2025 and Bill of Lading No. GOSUGZH0554518 dated 07.06.2025 by violations of provisions of the relevant legal provisions as elaborated above and imposition of penalties on the persons involved in the instant case like the IEC holder, beneficiary etc. under relevant provisions of the Customs Act, 1962, according to their respective role which has come to light during investigation, so far.

**8. DURING INVESTIGATION STATEMENTS OF FOLLOWING PERSONS HAVE BEEN RECORDED UNDER THE PROVISIONS OF SECTION 108 OF THE CUSTOMS ACT, 1962, WHICH ARE SUMMARISED AS UNDER:****8.1 Shri Kishan Mahesh Isasariya, Proprietor of M/s Belleza Global Services, in his statement recorded on 25.11.2025 [RUD NO. 5], stated *inter-alia* that: -**

- i. In the year 2019, his father Shri Mahesh Amrutlal Isasariya opened a firm by the name of M/s Belleza Global Services in his name for import of gift items and trading goods like stationary products and other daily use household items. He further stated that though said firm is in his name, but all activities of said firm are managed and controlled by his father only and he is in no way related to any activity of said firm;
- ii. With respect to import from China, he deposed that mostly Bills of Entry were filed through their authorized Customs House Agent – ACP

Shipping Agency, Hajira, Gujrat. He further admitted that he used to sign some import documents manually and then forward to their Customs House Agent and except these activities, all remaining activities were performed by his father;

- iii. The firm M/s Belleza Global Services is into the business of import of gift items and trading goods like stationary products and other daily use household items like mops, gift items, plastic shoe racks, etc. and these imports have been done from China;
- iv. He is not aware who used to book the containers in China for the imports made by M/s Belleza Global Services;
- v. He came to know through his father about the consignment imported by M/s Belleza Global Services under Bill of Entry No. 3078983 dated 05.07.2025 and Bill of Lading No. GOSUGZH0554518 dated 07.06.2025, which was examined by the DRI. He further stated that they have also received a copy of seizure memo dated 04.08.2025 in respect of seizure of goods of said consignment;
- vi. Initially due to his interest in the business of trading of goods his father opened a firm in his name with his consent, but later on he lost interest, and then his father started looking day-to-day activities of said firm;
- vii. He is Proprietor of M/s Belleza Global Services only on paper, but all activities of said firm is managed and controlled by his father only. He is a student and pursuing his higher studies in China for the past 3 years and also staying there. On being asked, he stated that he has also not attended the earlier summons as he was unable to take a break from his studies;
- viii. On showing and perusal of letters dated 25.07.2025, 17.09.2025 and several replies received from his side through e-mails in reference to summons issued by DRI saying that he was on a pre-scheduled business trip to China and will be back only in November 2025. He reiterated that he is currently pursuing his graduation from Santyan University, Guangzhou, China for the last three years with major subjects as Mandarin Language, English Language and Marketing and in token of proof submitted a copy of his student ID;

ix. He admitted that it is illegal to open a firm in his name, which is being managed and controlled by his father, but he further stated that it is a fact that said firm has been opened by his father in his name with his consent and all activities of said firm are being managed and controlled by his father. Since said firm is being managed and controlled by his father, therefore, he stated that his father may be questioned about activities of said firm since he is helpless being unaware about these business activities.

**8.2 Shri Mahesh Amrutlal Isasariya, father of Shri Kishan Mahesh Isasariya, Proprietor of M/s Belleza Global Services in his statement tendered on 25.11.2025 [RUD NO. 6], has stated *inter-alia* that: -**

- i. He is aware about the firm M/s Belleza Global Services, which was opened by him in the year 2019 in the name of his son, Shri Kishan Mahesh Isasariya, who is proprietor of said firm;
- ii. In the year 2019, his son was interested in starting a business of trading of goods and for said reason, he opened a firm in his name. Later, his son lost interest in said business as he wanted to pursue his studies further and therefore, he (Mahesh) started managing day-to-day activities of said firm;
- iii. M/s Belleza Global Services was opened by him for the business of import of products like stationary items, decorative plants/flowers, gift items, plastic chairs etc. The imported trading goods were directly sold to clients who are into local trading of said goods;
- iv. The booking of container at China is done by a local agent located in China and he has no contact with the supplier or the overseas Shipping Line. He has a single agent in China namely; Ms. Julie, who takes care of all the work related to export of goods from China. On being asked further, he stated that the payment to said agent is done by the overseas supplier to whom the remittance in respect of a consignment is made by him from bank account of M/s Belleza Global Services;

- v. The various payments involved in said transactions are Shipping Line Charges, Terminal Handling Charges, CFS Charges, cost of the goods, CHA Charges, Customs Duty and Transportation Charges. He stated that the cost of the goods, charges of the overseas Shipping line and commission of the agent are billed by the overseas supplier to M/s Belleza Global Services and said amount is transferred from bank account of M/s Belleza Global Services to the bank account of the overseas supplier. The charges of the CHA, Shipping Line in India, CFS charges, Customs duty and terminal handling charges are normally paid by M/s Belleza Global Services from its bank account to the CHA or are directly paid to the concerned entity. Similarly, the transportation charges are also paid to the CHA by M/s Belleza Global Services or are directly paid to the transporter. The said amount is charged by them from their clients and the amount is further transferred to respective stakeholders;
- vi. He is aware that a consignment has been imported in the name of M/s Belleza Global Services under Bill of Entry No. 3078983 dated 05.07.2025 (Bill of Lading No. GOSUGZH0554518 dated 07.06.2025) and examination of said consignment resulted into recovery of toys of Chinese origin. He came to know about said consignment through their CHA viz. ACP Shipping LLP when said container was put on hold and examined by DRI. The goods imported by them in said consignment were 'Mini Decorative Plant', but he is not aware as to how mis-declared goods have been received in said consignment;
- vii. The shipper in respect of said consignment is HY International Trade Co. Limited located in Guangzhou, China;
- viii. He failed to produce any documentary proof in support of his claim that mis-declared goods have been received in said consignment imported in the name of M/s Belleza Global Services by mistake;
- ix. When posing a query that mis-declared goods have been imported by M/s Belleza Global Services, but they are not willing to take ownership of said goods when put on hold and examined by DRI, he could not offer any comments;

- x. On perusal of the statement of Shri Kishan Mahesh Patel dated 25.11.2025 he agreed with the contents of said statement and admitted that he is managing and controlling all activities of M/s Belleza Global Services;
- xi. He admitted that though the proprietor of M/s Belleza Global Services is his son Shri Kishan Mahesh Patel, but he is managing and controlling all activities of said firm and he took full responsibility with respect to the offenses committed by M/s Belleza Global Services in contravention of the Customs Act, 1962;
- xii. He deposed that his son, Shri Kishan Mahesh Patel is in no way concerned with the business activities of M/s Belleza Global Services and he (Kishan) has been studying in China for the past 3 years.

**8.3 Sh. Prasad Sakharam Shelke, Deputy Manager, Import Documentation, Star Shipping Services (India) Pvt. Ltd. in his statement dated 04.12.2025 [RUD No. 7], stated *inter-alia* that:**

- i. He is aware about the firm by the name of M/s Belleza Global Services and said company is a regular client of Star Shipping Services (India) Pvt. Ltd.;
- ii. He stated that the IGMs in respect of the containers which are to be received by them in India is prepared by their Manifest Team stationed at their Santacruz office and then the same is uploaded on ICEGATE portal. The normal procedure which is followed is that the shipper sends the shipping instructions containing details like name of the shipper, name of the consignee, description of goods, weight of cargo, number of packages, etc. to a software used by them and their Port of Loading office and said data is extracted from said software. The manifest team prepares and files IGM based on details mentioned in Shipping Instructions;
- iii. The booking in respect of consignment under Bill of Lading No. GOSUGZH0554518 dated 07.06.2025 was received through their counterpart in China i.e. Gold Star Line Limited and said booking was

received by their counterpart through an agent named Unibest (GZ) International Logistics Co. Ltd.;

- iv. The payment with respect to a consignment is generally pre-paid at the load port and further when the consignment is received at the destination port, the port handling charges, container service charges, container detention charges etc. are charged by them from the consignee. He further stated that they have received the payment in respect of the said consignment from the account of M/s ACP Shipping LLP, who is the Customs Broker in said case;
- v. There is no such mechanism through which they can check whether the description of the goods entered in the IGM and the actual goods are the same as the goods are already loaded onto the vessel at the time they receive the Cargo Manifest and Bill of Lading;
- vi. To the best of his knowledge, the email communication in relation to the consignments imported by M/s Belleza Global Services is made with the CHA who filed the Bills of Entry i.e. M/s ACP Shipping LLP through email ID [rabish@acpshipping.com](mailto:rabish@acpshipping.com) and the contact person is Shri Rabish Singh;
- vii. When asked whether it is not wrong on their part that the description of goods declared in IGM No. 1143407 dated 25.07.2025 (Line No. 114, Sub-Line No. 0) is not correct and mis-declared goods have been received in said consignment, he stated that they have filed the IGM based on the Shipping Instructions received by them from the Shipper and further, the goods in said container were stuffed and the container was sealed at the factory premises of the shipper and then transported to the port.

**8.4 Shri Rabish Kumar, H-Card Holder of ACP Shipping LLP, Customs Broker Firm in his statement dated 11.12.2025 [RUD NO. 8], stated *inter-alia* that: -**

- i. Towards the end of June 2025 he got a call from Shri Mahesh Amrutlal Isasariya, father of Shri Kishan Mahesh Isasariya, Proprietor of M/s Belleza Global Services, wherein he (Mahesh) told him that in Container

No. ZCSU6940450 he is importing goods "MINI DECORATIE PLANT" at Hazira Port and requested to arrange CFS for said import and also for filing of Bill of Entry. Afterwards, he (Mahesh) shared Bill of Lading No. GOSUGZH0554518 dated 07.06.2025, commercial invoice, packing list etc. in respect of Container No. ZCSU6940450, having consignee name M/s Belleza Global Services. They have arranged and nominated Seabird CFS, Hazira for said import. On 01.07.2025 they informed the concerned shipping line i.e. Star Shipping Services (India) Pvt. Ltd regarding nomination of the CFS for the said shipment. On 02.07.2025, they got confirmation email from the concerned shipping line;

- ii. Shri Mahesh Amrutlal Isasariya shared the bill of lading, commercial invoice, packing list and proforma invoice in respect of said consignment covered under Bill of Entry No. 3078983 dated 05.07.2025 in respect of Container No. ZCSU6940450, having consignee name M/s Belleza Global Services. The said documents were shared on his personal phone which was used by him at that time from mobile number 8052446549. He had changed the phone thereafter; however, he retrieved the copy of said documents from their office records, and submitted the same;
- iii. No agency charges were paid by the importer in respect of said Container No. ZCSU6940450, as the said consignment was put on hold and seized by DRI and no clearance of said consignment has been done till date;
- iv. He was not aware about said mis-declaration. Shri Mahesh Amrutlal Isasariya told them that said Container No. ZCSU6940450 was cross stuffed by the shipper in China, however, he was not aware about the exact description of the goods found in said container. On being asked further, he stated that he later became aware about said mis-declaration at the time of examination of said container as he was present during examination as the representative of the Customs Broker firm and the goods recovered from said container were 'Toys' instead of declared goods viz. 'Mini Decorative Plant';

v. The only person with whom they were in contact in relation to the imports made by M/s Belleza Global Services was Shri Mahesh Amrutlal Isasariya on his mobile number 8052446549;

**9. REDETERMINATION OF VALUE OF GOODS:**

**9.1** The value declared in the import documents/invoice pertaining to the impugned seized *Chinese Origin Toys* is not the true and actual value inasmuch as said impugned goods have been imported by way of mis-declaration. Further, the goods are prohibited without BIS certification and accordingly are liable for confiscation. The “transaction value” as envisaged under Section 14 (1) of the Customs Act, 1962 read with Rule 3(1) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, was not available to arrive at its correct value and thus the declared value in the presented invoice for the impugned goods declared as ‘Mini Decoration Plant’ not toys is liable to be rejected under Rule 12(1) of the Valuation Rules, 2007, read with Rule 11 of Valuation Rules.

**9.2** Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 – 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 (I) of rule 3. Thus, under clause 1 of said Rule, the declared value is liable to be rejected.

**9.3** Rule 3(4) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, lays down that if value cannot be determined as

per Rule 3(1) *ibid*, determination of value has to be done sequentially through Rules 4 to 9 *ibid*.

**9.4** As per Rule 4 of the Customs Valuation (Determination of Value of imported goods) Rules, 2007, 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, subject to certain conditions and parameters.

**9.5** Likewise, as per Rule 5 of the Customs Valuation (Determination of Value of imported goods) Rules, 2007, 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, subject to certain conditions and parameters.

However, in absence of reliable data on identical or similar goods sold for export to India and imported at or about the same time at the same commercial level and in substantially the same quantity as the goods being valued, the value of the subject goods cannot be determined under Rules 4 or 5 of the said rules.

**9.6** Rule 6 of the Customs Valuation (Determination of Value of imported goods) Rules, 2007 stipulates that where value cannot be determined under 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. As per Rule 7 (Deductive value) of the Customs Valuation (Determination of Value of imported goods) Rules, 2007, 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 the imported goods shall be based on the unit price at which the imported goods/identical goods/similar goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India subject to certain deductions. However, in absence of reliable data of sale of such goods to persons who are not related to the sellers in India, the value of the subject goods cannot be determined under the said Rule 7.

**9.7** As per Rule 8 of the Customs Valuation (Determination of Value of imported goods) Rules, 2007, the value of imported goods shall be based on a computed value. However, as no details of the cost of production/manufacture or processing of export goods have been provided by the importer or are available, the value of the subject goods cannot be determined under the said Rule 8.

**9.8** As per Rule 9 of the Customs Valuation Rules (Determination of Price of imported goods), 2007, 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. Therefore, the value of the goods imported vide Bill of Entry No. 3078983 dated 05.07.2025 is proposed to be re-determined under Rule 9 of the Valuation Rules, 2007.

**9.9** Hence, to determine the value of the impugned seized goods, the valuation of said seized goods by a Government Empaneled Valuer appears to be the proper way to determine the value of the seized goods.

**9.10** The Govt. Empaneled Valuer who was present at the time of examination of subject goods in the container identified the goods in the container and ascertained fair value (CIF Value) of said goods vide his Report No. BB/G-17/25/BP/SANAND/PREV dated 30.07.2025.

**9.11** In view of the above, the value of said imported consignment is liable to be rejected and to be re-determined according to Rule 9 of the Customs Valuation Rules (Determination of Price of imported goods), 2007. Thus, the re-determined assessable value (CIF Value) has been arrived at Rs. 71,32,484/-.

**10. SUMMARY OF INVESTIGATION AND ANALYSIS OF EVIDENCES:**

i. Specific intelligence was received by DRI office that goods in Container No. ZCSU6940450 imported by M/s Belleza Global Services [IEC: ALEPI7930C] might be mis-declared. The goods in Container No. ZCSU6940450 were declared as 'Mini Decorative Plant' as per Bill of

Entry No. 3078983 dated 05.07.2025 and Bill of Lading No. GOSUGZH0554518 dated 07.06.2025.

- ii.** Acting on said intelligence, an email dated 09.07.2025 was sent to the Seabird Marine Service Pvt. Ltd. CFS, Hazira, Surat, Gujarat to place said Container No. ZCSU6940450 on hold and the goods in said container were examined under panchnama dated 10.07.2025 and 11.07.2025 by the officers of DRI, Regional Unit, Surat, Gujarat.
- iii.** Examination of goods of said Container No. ZCSU6940450 was firstly conducted on 10.07.2025, which resulted into recovery of toys of Chinese origin. On 11.07.2025 said container was again opened and goods were examined under panchnama dated 11.07.2025 in the presence authorised representative of Government Empanelled Chartered Engineer, who physically inspected all goods by opening boxes to tally quantity, type of goods and taken photographs of said goods and also drawn representative samples of each of the items for ascertaining fair valuation of said goods.
- iv.** Under Import Policy, the import of toys covered under Indian Trade Classification (Harmonized System) [ITC(HS) Codes 95030010, 95030020, 95030030 and 95030090 is governed by BIS standards as specified in Policy Condition 2 of Chapter 95 and requires Bureau of Indian Standards (in short 'BIS') certification as per Toys (Quality Control) Order, 2020 dated 25.02.2020 issued by the Department of Promotion of Industry and Internal Trade (DPIIT). Thus, import of toys without mandatory BIS Certification is in violation of the Foreign Trade Policy and Toys (Quality Control) Order, and is thus prohibited. However, the importer, M/s Belleza Global Services (IEC- ALEPI7930C) failed to produce BIS certification from its overseas manufacturer/supplier for the import of said goods and therefore as per provisions of Section 2(33) of the Customs Act, 1962 import of these goods i.e. toys is prohibited read with Section 3 (3) of the Foreign Trade (Development and Regulation) Act 1992, and Section 11 of the Customs Act, 1962.

- v. The goods in Container No. ZCSU6940450 were found to be mis-declared, as the goods declared in Bill of Entry No. 3078983 dated 05.07.2025 were 'Mini Decorative Plant', but on examination the container found to be completely stuffed with toys of Chinese origin and import of toys without BIS certification is prohibited.
- vi. As per the valuation report bearing no. BB/G-17/25/BP/SANAND/PREV dated 30.07.2025 issued by M/s BG Bhatt and Co., Chartered Engineer, the CIF value of said goods has been ascertained as Rs.71,32,484/- (Rupees Seventy-One Lakh Thirty-Two Thousand Four Hundred and Eighty-Four only).
- vii. Since the goods found to be mis-declared and imported without BIS certification, therefore, vide Seizure Memo dated 04.08.2025, said goods have been seized under Section 110 of the Customs Act, 1962 under the reasonable belief that they are liable to confiscation under the provisions of Section 111 of the Customs Act, 1962.
- viii. The Proprietor of M/s Belleza Global Services has claimed that the firm M/s Belleza Global Services was opened by his father in his name in the year 2019 and being student he is pursuing his studies in China and all day-to-day activities of said firm are controlled and managed by his father. But in contradiction to his claim all the documents in relation to the imports made by M/s Belleza Global Services are signed by him being Proprietor of said firm. It appears that though the day-to-day activities of said firm are managed and controlled by his father, but he is having knowledge of the activities of said firm and being Proprietor he cannot escape from responsibility.
- ix. As per facts emerged during investigation Shri Mahesh Amrutlal Isasariya appears to be the main person handling the day-to-day activities and also managing and controlling M/s Belleza Global Services and he is also the person who had contacted the Customs Broker for filing of Bill of Entry in respect of said consignment. He had claimed during investigation that the goods imported by M/s Belleza Global Services were as declared in the Bill of Entry, but the supplier has sent mis-declared goods by mistake, but he failed to produce any

documentary evidence in support of said claim that how mis-declared goods have been shipped by the supplier. Therefore, it appears that Shri Mahesh Amrutlal Isasariya, in connivance and in participation of his son Shri Kishan Mahesh Isasariya as well as overseas supplier and agent attempted to smuggle toys of Chinese origin by mis-declaring as 'Mini Decorative Plants'.

x. To summarize the above, M/s Belleza Global Services had resorted to smuggling of said goods by mis-declaring as '*Mini Decorative Plants*'. The import of toys covered under Indian Trade (Harmonized System) Classification [ITC(HS) Codes 95030010, 95030020, 95030030 and 95030090] is governed by BIS standards as specified in Policy Condition 2 of Chapter 95 and requires Bureau of Indian Standards (in short 'BIS') certification as per Toys (Quality Control) Order, 2020 dated 25.02.2020 issued by the Department of Promotion of Industry and Internal Trade (DPIIT). As per the General Notes regarding import policy of Foreign Trade Policy (FTP), Note 2(A), the quality of the products that are subject to mandatory Indian Standards, as applicable to domestic goods, shall be required to comply with the quality specified for the product as per the same Indian Standards. For compliance of this requirement, all manufacturers/exporters of these products to India shall be required to obtain BIS license for using the Standards mark on their products. Further, as per Note 2 (D) of the import policy for Toys/ Dolls, etc., Import policy for Toys /Dolls and similar other recreational goods under any chapter will be governed by BIS standards as specified in Policy Conditions 2 of Chapter 95. As per the Policy condition 2 of Chapter 95, the Import of Toys (all items under EXIM Codes 95030010, 950330020, 95030030 and 95030090) shall be permitted freely when accompanied by BIS Certificates.

Thus, import of toys without BIS Certification is in violation of Foreign Trade Policy and Toys (Quality Control) Order, and is thus prohibited. However, the importer, M/s Belleza Global Services (IEC- ALEPI7930C) failed to produce BIS certification issued to exporter for import of said goods and therefore as per provisions of Section 2(33) of the Customs

Act, 1962 import of these goods i.e. toys is prohibited and in the absence of BIS certification, the same are not allowed to be cleared for home consumption. Shri Kishan Mahesh Isasariya and Shri Mahesh Amrutlal Isasariya are the main persons behind the entire illegal import of toys of Chinese origin and they have rendered themselves liable for penalty under the relevant provisions of the Customs Act, 1962.

**11. RELEVANT PROVISIONS OF THE LAW IN SO FAR AS THEY APPLY TO THIS CASE ARE AS BELOW: -**

The relevant legal provisions, in so far as they relate to the facts and circumstances of the subject imports, are as under:

**11.1 The Customs Act, 1962**

- a) **Section 2(3A) of the Customs Act, 1962 defines** “*beneficial owner*” means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;
- b) **Section 2(4) of the Customs Act, 1962 defines** “*bill of entry*” means a bill of entry referred to in section 46;
- c) **Section 2(23) of the Customs Act, 1962 defines** “*import*”, with its grammatical variations and cognate expressions, means bringing into India from a place outside India;
- d) **Section 2(25) of the Customs Act, 1962 defines** “*imported goods*”, in relation to any goods, means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;
- e) **Section 2(26) of the Customs Act, 1962 defines** “*importer*”, in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;
- f) **Section 2(33) of the Customs Act, 1962 defines** “*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.

- g) **Section 2(39) of the Customs Act, 1962** defines "smuggling" in relation to any goods, means any act or omission which will render such goods liable for confiscation under Section 111 or Section 113;
- h) **Section 2(41) of the Customs Act, 1962** defines "value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub-section (1) or sub-section (2) of Section 14;
- i) **Section 30. Delivery of [arrival manifest or import manifest] or import report**
  - (i) a vessel; or
  - (ii) an aircraft; or
  - (iii) a vehicle,

carrying imported goods 3 [or export goods] or any other person as may be specified by the Central Government, by notification in the Official Gazette, in this behalf shall, in the case of a vessel or an aircraft, deliver to the proper officer 4 [an 1 [arrival manifest or import manifest] by presenting electronically prior to the arrival] of the vessel or the aircraft, as the case may be, and in the case of a vehicle, an import report within twelve hours after its arrival in the customs station, in 5 [such form and manner as may be prescribed] and if the 1 [arrival manifest or import manifest] or the import report or any part thereof, is not delivered to the proper officer within the time specified in this sub-section and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or any other person referred to in this sub-section, who caused such delay, shall be liable to a penalty not exceeding fifty thousand rupees:]

6 [Provided that the 7 [Principal Commissioner of Customs or Commissioner of Customs] may, in cases cases where it is not feasible to deliver [arrival manifest or import manifest] by

*presenting electronically, allow the same to be delivered in any other manner.]*

*(2) The person delivering the 1 [arrival manifest or import manifest] or import report shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.*

*(3) If the proper officer is satisfied that the 1 [arrival manifest or import manifest] or import report is in any way incorrect or incomplete, and that there was no fraudulent intention, he may permit it to be amended or supplemented.*

**j) Section 11 of the Customs Act, 1962 grants** the Central Government power to issue notifications prohibiting or restricting the import/ export of goods, either absolutely or conditionally, for purposes like national security, public order, foreign exchange conservation, preventing shortages, protecting health, or maintaining economic stability.

**k) Section 46 of the Customs Act, 1962 defines** that the importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

*(4) The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such documents relating to the imported goods as may be prescribed.*

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

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*

(c) *compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

**l) Section 47 of the Customs Act, 1962** defines that clearance of goods for home consumption – (1) *Where the proper officer is satisfied that any goods entered for home consumption are not prohibited goods and the importer has paid the import duty, if any, assessed thereof and any charges payable under this Act in respect of the same, the proper officer may make an order permitting clearance of the goods for home consumption.*

**m) Section 110 of the Customs Act, 1962- 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:*

**Provided** that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer, or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

**Provided** further that where it is not practicable to seize any such goods, the proper officer may serve an order on the owner of the goods or the beneficial owner or any person holding himself out to be importer, or any other person from whose custody such goods have been found, directing that such person shall not remove, part with, or otherwise deal with such goods except with the previous permission of such officer.

**(1A)** *The Central Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or*

*any other relevant considerations, by notification in the Official Gazette, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (1), be disposed of by the proper officer in such manner as the Central Government may, from time to time, determine after following the procedure hereinafter specified.*

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**n) Section 111 of the Customs Act, 1962- Confiscation of improperly imported goods, etc.:**

*The following goods brought from a place outside India shall be liable to confiscation-*

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*(d) provides for confiscation of 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.*

*(f) provides that any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned are liable for confiscation.*

*(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*

**(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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54;

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**o) Section 112 of the Customs Act, 1962- 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;

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**p) Section 114AA of the Customs Act, 1962- 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.*

**q) Section 124 of the Customs Act, 1962- Issue of show cause notice before confiscation of goods, etc.:**

*No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person -*

*(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*

*(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and*

*(c) is given a reasonable opportunity of being heard in the matter:*

**Provided** that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

**Provided** further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

## **11.2 Sea Cargo Manifest and Transhipment Regulations, 2018.**

### **Notification No. 38 / 2018-Customs (N.T.) dated 11th May, 2018**

*Delivery of an Arrival Manifest. - (1) An authorised sea carrier carrying imported goods, export goods or coastal goods, shall deliver the arrival manifest to the proper officer electronically:*

*Provided that where it is not practicable to deliver the arrival manifest or any part thereof electronically, then the manifest or any part thereof shall be submitted manually in duplicate with the approval of the Commissioner of Customs or any other officer authorized by him:*

*Provided further that for the vessels carrying only coastal goods and operating from exclusive berths meant for coastal goods at the loading as well as the unloading ports, there shall be no requirement of delivering arrival manifest.”;*

*(2) The arrival manifest shall consist of, -*

- (a) an application for entry inwards in Form-II (except in case of vessel carrying exclusive coastal goods);*
- (b) a general declaration in Form-III;*
- (c) vessel's stores list in Form- IV;*
- (d) list of private property in the possession of the Master and crew, in Form- V*
- (e) cargo declaration: - (i) for vessel arriving at an Indian port from a Foreign port in Form-VIA; or (ii) for vessel arriving at an Indian Port from another Indian Port directly or through designated foreign route in Form-VIB;*
- (f) any other declaration which, under the provisions of the Customs Act or any other Act for the time being in force is required to be delivered to the proper officer on arrival of vessel.*

*(3) The general declaration and cargo declaration shall be delivered before the departure of the vessel from last port of call and the rest of the arrival manifest shall be delivered before arrival of the vessel.*

*(4) Notwithstanding anything contained in sub-regulation (3), the authorised sea carrier may update the information furnished in Form-VIA and Form- VIB, -*

- (i) before 48 hours of expected arrival at the destination customs port, for the vessels on voyage of more than ninety-six hours between departure from the last port of call and arrival at the next port;*
- (ii) before 24 hours of expected arrival at the destination customs port, for the vessels on voyage of forty-eight to ninety-six hours between departure from the last port of call and arrival at the next port;*

*(iii) before 6 hours of expected arrival at the destination customs port for the vessels on voyage of less than forty-eight hours between departure from the last port of call and arrival at the next port:*

*Provided that for vessels carrying non-containerized cargo, whether or not carrying containerized cargo, the authorised sea carrier may, irrespective of the voyage duration, update the arrival manifest before entry inwards at the destination customs port.”*

### ***11.3 Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018 -***

*(b) "authorized person" means an importer or a person authorized by him who has a valid licence under the Customs Brokers Licensing Regulations, 2013 or any other regulation dealing with the similar matters and it also includes an employee of the Customs broker who has been issued a photo identity card in Form G under the Customs Brokers Licensing Regulations, 2013 or any other regulation dealing with the similar matters;*

*(c) "bill of entry" means electronic integrated declaration accepted and a unique number generated and assigned to that particular bill of entry by the Indian Customs Electronic Data Interchange System, and includes its electronic records or print-outs;*

***Explanation.-*** For the purposes of this clause, the electronic record shall have the meaning assigned to it as in the Information Technology Act, 2000 (21 of 2000);

*(d) "electronic integrated declaration" means particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System;*

*(e) "ICEGATE" means the customs automated system of Central Board of Indirect Taxes and Customs;*

*(f) "service centre" means the place specified by the Principal Commissioner or the Commissioner of Customs, as the case may be, where the data entry of an electronic integrated declaration, is carried out;*

*(g) "supporting documents" means the documents in the electronic form or otherwise, which are relevant to the assessment of the imported goods under sections 17 and 46 of the Act.*

## **12. REQUIREMENT OF BIS CERTIFICATION FOR IMPORTATION OF TOYS:**

**i.** The Toys (Quality Control) Order, 2020 dated 25.02.2020 issued by DPIIT mandated compulsory BIS Certification for safety of toys; and clearance for home consumption, and in the absence of BIS, the same are not allowed to be cleared for home consumption. The mandatory BIS requirement is equally applicable to overseas manufacturing supplier of such goods to India. The said order is produced below for reference:

**MINISTRY OF COMMERCE AND INDUSTRY**  
**(Department for Promotion of Industry and Internal Trade)**  
**ORDER**

New Delhi, the 25th February, 2020

**S.O. 853(E).**—In exercise of the powers conferred by sub-sections (1) and (2) of section 16 read with section 17 and sub-section (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016), the Central Government, after consulting the Bureau, is of the opinion that it is necessary and expedient so to do in the public interest, hereby makes the following Order, namely:—

1. **Short title and commencement.**—(1) This Order may be called the Toys (Quality Control) Order, 2020.  
 (2) It shall come into force with effect from 01.09.2020.
2. **Application.**—In this order, unless the context otherwise requires—  
 (a) This Quality Control Order shall apply to (Toys) Product or material designed or clearly intended, whether or not exclusively, for use in play by children under 14 years of age or any other product as notified by the Central Government from time to time;

**3. Conformity to standard and compulsory use of Standard Mark.**—The goods or articles specified in the column (1) of the Table below shall conform to the corresponding Indian Standard (s) mentioned in the column (2) of the Table and shall bear the Standard Mark under a licence from the Bureau as per Scheme-I of Schedule-II of BIS (Conformity Assessment) Regulations, 2018:

Provided that nothing in this order shall apply to goods or articles meant for export.

**4. Certification and enforcement authority.**—The Bureau shall be the certifying and enforcement authority for the goods or articles specified in column (1) of the following Table.

**TABLE**

<b>Goods or articles</b>	<b>Indian Standard</b>	<b>Title of Indian Standard</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
Toys	IS 9873 (Part 1) : 2018	Safety of Toys Part 1 Safety Aspects Related to Mechanical and Physical Properties.
	IS 9873 (Part 2) : 2017	Safety of Toys Part 2 Flammability.
	IS 9873 (Part 3) : 2017	Safety Requirements for Toys Part 3 Migration of Certain Elements.
	IS 9873 (Part 4) : 2017	Safety of Toys Part 4 Swings, Slides and Similar Activity Toys for Indoor and Outdoor Family Domestic Use.
	IS 9873 (Part 7) : 2017	Safety of Toys Part 7 Requirements and Test Methods for Finger Paints.
	IS 9873 (Part 9) : 2017	Safety of Toys Part 9 Certain Phthalates Esters in Toys and Children's Products.
	IS 15644: 2006	Safety of Electric Toys.

**Note :** For the purposes of Table, the latest version of Indian Standards including the amendments issued thereof, as notified by the Bureau from time to time, shall apply from date of such notification.

[F. No. 11(4)/2017-C.I]

MANMEET K. NANDA, Jt. Secy.

**ii. As per Section 16 of the BIS Act, 2016** - (1) If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify—

(a) goods or article of any scheduled industry, process, system or service; or  
 (b) essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.

**iii. As per Section 17 of BIS Act, 2016** (1) No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16—

(a) without a Standard Mark, except under a valid licence; 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.

(2) No person shall make a public claim, through advertisements, sales promotion leaflets, price lists or the like, that his goods, article, process, system or service conforms to an Indian standard or make such a declaration on the goods or article, without having a valid certificate of conformity or licence from the Bureau or any other authority approved by the Central Government under sub-section (2) of section 16.

(3) No person shall use or apply or purport to use or apply in any manner, in the manufacture, distribution, sale, hire, lease or exhibit or offer for sale of any goods, article, process, system or service, or in the title of any patent or in any trade mark or design, a Standard Mark or any colourable imitation thereof, except under a valid licence from the Bureau.

**iv.** As per the General Notes Note 2 (A) of Foreign Import Policy, the quality of the products that are subject to mandatory Indian Standards, as applicable to domestic goods, shall be required to comply with the quality specified for the product as per the same Indian Standards. For compliance of this requirement, all manufacturers/exporters of these products to India shall be required to obtain BIS license for using the Standards mark on their products. Further, as per Note 2 (D) of Foreign Import Policy for Toys/ Dolls and similar other recreational goods under any chapter will be governed by BIS standards as specified in Policy Conditions 2 of Chapter 95. As per the Policy condition 2 of Chapter 95, the Import of Toys (all items under EXIM Codes 95030010, 950330020, 95030030 and 95030090) shall be permitted freely when accompanied by following certificates.

*(i) A certificate that the toys being imported conform to the standards prescribed by Bureau of Indian Standards (BIS):*

*a) IS : 9873 (Part 1) – Safety of toys; Part – 1 Safety aspects related to mechanical and physical properties (Third Revision).*

*b) IS:9873 (Part 2) – Safety of Toys; Part-2 Flammability (Third Revision)*

- c) IS : 9873 (Part 3) – Safety to Toys; Part – 3 Migration of certain elements (Second Revision)
- d) IS: 9873 (Part 4) Safety of Toys; Part-4 Swings, Slides and similar activities Toys for indoor and outdoor family domestic use.
- e) IS : 9873 (Part 7) – Safety of Toys; Part – 7 Requirements and test methods for finger paints.
- f) IS : 9873 (Part 9) – Safety of Toys; Part – 9 Certain phthalates esters in toys and Children’s products.
- g) IS : 15644 – Safety of Electric Toys.

(ii) A Certificate that the toys being imported conform to the standards prescribed in IS : 9873 Part – 1, Part-2, Part-3, Part-4, Part-7, Part-9 and 15644:2006.

(iii) A Certificate of Conformance from the manufacturer that representative sample of the toys being imported have been tested by an independent laboratory which is accredited by NABL, India and found to meet the specifications indicated above. The Certificate would also link the toys in the consignment to the period of manufacture indicated in the Certificate of Conformity.

v. **Section 3(3) of Foreign Trade (Development & Regulation Act), 1992**

- Powers to make provisions relating to imports and exports — (1) The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.
- (2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the [import or export of goods or services or technology]:

*Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or*

*technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.]*

*(3) All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.*

*(4) Without prejudice to anything contained in any other law, rule, regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required under this Act, or rules or orders made thereunder.*

### **13. LIABILITY FOR CONFISCATION OF THE GOODS:**

**13.1** It is seen that 'Self-Assessment' in Customs has been implemented w.e.f. 8.4.2011 vide Finance Act, 2011 by suitable changes to Sections 17, 18, 46 and 50 of the Customs Act, 1962. Self-Assessment inter alia requires importers/exporters to correctly declare value, classification, description of goods, exemption notifications etc. and self-assess the duty thereon, if any. The legal provisions relevant to the subject matter are reproduced below:

**(i)** *Section 17. Assessment of duty – (1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.*

**(ii)** *Section 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, and such other documents relating to the imported goods as may be prescribed.*

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

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*

*(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

**13.2 Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018**, also provide for specific provisions relating to filing and declaration by the importer. Thus, it appears from the above legal provisions that the responsibility of entering accurate and correct particulars, including the value of the goods, in the Bill of Entry is cast upon the importer.

**13.3** The importer while filing the Bill of Entry No. 3078983 dated 05.07.2025 under Section 46 of the Customs Acts, 1962 has not declared true and correct description and value of the goods and suppressed the same, which came to notice of the department only during examination and investigation.

**13.4** The relevant details of goods found during examination for the imported consignment covered under Bill of Entry No. 3078983 dated 05.07.2025 stuffed in container No. ZCSU6940450 as against the declared goods as 'Mini Decoration Plant' are as below:-

**Table – IV**

<b>Sr. No</b>	<b>Description of goods</b>	<b>Customs Tariff Heading (CTH)</b>	<b>Total No. of Pieces</b>	<b>Total Value of goods (In Rs.)</b>
1	Dancing Cactus	95030010	500	54000
2	Chair	94037000	2	600
3	Handheld Fan	95030020	720	30240
4	Drifting Car	95030020	36	36698
5	Retro Drift	95030020	36	36698
6	Whoos Xbuggy Mad Beast	95030020	36	18338
7	City Bus	95030020	72	49205
8	Walkie Talkies Kids	95030010	144	180576
9	Walkie Talkies	95030010	144	180576
10	Macrons Mini EV Auto Demo	95030020	144	86400
11	Dump Truck	95030020	108	24559
12	Excavate Truck	95030020	108	99792
13	Money Machine Wallet	95030010	180	20952

14	Spraying Car Stunt Drift	95030020	90	75060
15	Spray Car Alloys Version	95030020	144	134784
16	Aero Bus	95030020	108	40694
17	Police Car Cross Country	95030020	240	100656
18	Spray Car off Road Car	95030020	108	74455
19	Alloy Model Car	95030020	360	323784
20	LJX Model Car	95030020	432	284861
21	LJX Model Alloys Car	95030020	72	47477
22	LJX Model Police Car	95030020	120	50328
23	LJX Model Alloys Car	95030020	120	79128
24	Small Alloys Car	95030020	432	123120
25	Small Alloys Car	95030020	432	123120
26	Fidget Fun	95030020	900	256500
27	Helicopter	95030020	72	14213
28	Ashes 4x4, Cross Country Vehicle	95030020	8	24365
29	Speed Accuracy Plus, Special BB shells	95030020	1440	47520
30	Water Bullets	95030020	432	9072
31	Water Aberbent Bullets	95030020	18000	54000
32	BB Super Precision BB Pellets	95030020	120	2520
33	BB Super Precision BB Pellets	95030020	120	2520
34	Jinlifang – 1:24 Alloy Die Cast Model	95030020	108	28188
35	Jinlifang – 1:24 Alloy Die Cast Model	95030020	108	28188
36	Jinlifang – 1:24 Alloy Die Cast Model	95030020	108	28188
37	Jinlifang – 1:24 Alloy Die Cast Model	95030020	108	28188
38	Jinlifang – 1:24 Alloy Die Cast Model	95030020	108	28188
39	Jinlifang – 1:24 Alloy Die Cast Car	95030020	240	62640
40	Jinlifang – 1:32 Model Car – Simulation Model Design Die Cast	95030020	360	101520
41	Jinlifang – 1:24 Model Die Cast Car	95030020	240	67680
42	Jinlifang – 1:24 Model Die Cast Car	95030020	240	67680
43	Jinlifang – 1:24 Model Die Cast Car	95030020	240	67680

44	RC Mini Racer	95030010	216	45490
45	Die Cast Model – Fun/Classical	95030020	1800	322920
46	2 in 1 Double Music Jam Playmat	95030010	80	57552
47	POP up remote control collision car	95030010	54	50220
48	Train Team Remote Control	95030010	24	53136
49	Puzzle Music Blanket	95030010	108	61495
50	Kings Toy – Metal Die Case 1:24 Model Car	95030020	108	96811
51	Kings Toy – Metal Die Case 1:24 Model Car	95030020	108	45360
52	Kings Toy – Metal Die Case 1:24 Model Car	95030020	180	75600
53	Kings Toy – Metal Die Case 1:24 Model Car	95030020	180	75600
54	Kings Toy – Metal Die Case 1:24 Model Car	95030020	108	45360
55	NEWAO – 1:24 Car, Zinc Alloy Casting	95030020	144	37584
56	NEWAO – 1:24 Car, Zinc Alloy Casting	95030020	144	37584
57	NEWAO – 1:24 Car, Zinc Alloy Casting	95030020	144	37584
58	NEWAO – 1:24 Car, Zinc Alloy Casting	95030020	144	37584
59	Retro Drift	95030020	60	15660
60	Whoos Xbuggy Mad Beast	95030020	60	15660
61	Neon Night	95030010	80	40752
62	Neon Night	95030010	80	40752
63	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	95030020	120	52560
64	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	95030020	120	52560
65	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	95030020	120	52560
66	HCF R/C 1:22 Scale Exquisite Car Model Die	95030020	180	78840

	Cast			
67	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	95030020	120	52560
68	HCF R/C 1:22 Scale Exquisite Car Model Die Cast	95030020	120	52560
69	SIONRAY 1:24 Sound and Light DIE Cast Model	95030010	280	126000
70	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	95030010	280	76776
71	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	95030010	280	76776
72	SIONRAY 1:24 Sound and Light DIE Cast Model	95030010	280	126000
73	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	95030010	90	34020
74	SAN HAI TOYS – 1:36 DIE CAST Designer Racing car	95030010	1440	303264
75	Shen Run Model 1:32	95030020	360	98712
76	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	95030010	90	24678
77	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	95030010	180	49356
78	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	95030010	180	49356
79	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	95030010	90	24678

80	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	95030010	90	24678
81	SHENGRUNCHEMO 1:18 Sound and Light Alloy DIE Cast Model	95030010	60	16452
82	METAL 1:32 DIE Cast Model	95030020	216	61560
83	SHENGRUNCHEMO METAL 1:18 Sound and Light Alloy DIE Cast Model	95030010	60	19800
84	SHENGRUNCHEMO METAL 1:24 Sound and Light Alloy DIE Cast Model	95030010	72	23760
85	SHENGRUNCHEMO METAL 1:24 Sound and Light Alloy DIE Cast Model	95030010	108	35640
86	SHENGRUNCHEMO METAL 1:24 Sound and Light Alloy DIE Cast Model	95030010	108	35640
87	SHENGRUNCHEMO METAL 1:24 Sound and Light Alloy DIE Cast Model	95030010	168	55440
88	SHENGRUNCHEMO METAL 1:18 Sound and Light Alloy DIE Cast Model	95030010	90	29700
89	NILE – RESCUE TRUCK Series – FRICTON POWER	95030010	216	116640
90	NILE – TRUCK Crane Series – FRICTON POWER	95030010	216	204120
91	NILE – ENGINEERING TRUCK SERIES – FRICTON POWER	95030010	360	209304
92	NILE – Air Craft Carrier	95030010	320	107520
93	NILE – ENGINEERING TRUCK SERIES – FRICTON POWER	95030010	216	102384

94	METAL Mountain Bike DIE CAST BICYCLE – 1:8 Model	95030020	720	211248
95	METAL Mountain Bike DIE CAST BICYCLE – 1:8 Model	95030020	720	211248
96	6 in 1 ANIMATION LASER LIGHT - SAMSONIC STAGE LIGHT	95030010	1	536
			Total	71,32,484/-

**13.5** Furthermore, the Toys (Quality Control) Order, 2020, dated 25.02.2020, effective from 01.09.2020, mandates conformity with the corresponding Indian standards for Toys, including imports. All toys intended for children under 14 years of age must comply with BIS standards. For compliance of this requirement, all manufacturers/exporters of these products to India shall be required to obtain BIS license for using the Standards mark on their products. As per the Policy condition 2 of Chapter 95, the Import of Toys (all items under EXIM Codes 95030010, 950330020, 95030030 and 95030090) shall be permitted freely when accompanied by the BIS certification. The goods in the consignment mentioned above in Table-IV falling under Heading 9503 require mandatory BIS compliance under the import policy for Toys as specified in Policy Condition 2 of Chapter 95. Further, the Toys (Quality Control) Order, 2020, dated 25.02.2020, issued by DPIIT, mandated compulsory BIS Certification for the safety of toys; and such goods shall bear the standard mark under a license from BIS. However, these goods have been found without the requisite standard mark under the mandatory BIS certification as per the requisite Indian Standards, i.e. IS 9873 (Part 1,2,3,4,7,9) and IS 15644: 2006, as applicable. As per the General Notes regarding import policy of Foreign Trade Policy (FTP), Note 2 (A), the quality of the products that are subject to mandatory Indian Standards, as applicable to domestic goods, shall be required to comply with the quality specified for the product as per the same Indian Standards. As the importer failed to produce BIS certification, the subject goods fall under the prohibited category and the said goods appear liable for confiscation under Section 111 (d) of the Customs Act, 1962 for violation of BIS Act, Toys (Quality Control) Order, 2020,

General Notes 2(A) & 2(D) to Import Policy of FTP, Condition 2 of Chapter 95 of ITC(HS) read with Section 3(3) of FT(D&R) Act and Section 11 or the Customs Act.

**13.6** Further, Section 111 (f) of the Customs Act, 1962 reads as below:-

*“Section 111 (f) any dutiable or prohibited goods required to be mentioned under the regulations in an [arrival manifest or import manifest] or import report which are not so mentioned;*

The relevant details of the goods imported in the said imported consignment in the name of M/s Belleza Global Services is as below:-

**Table-V**

S. No.	Bill of Entry No. and Date	Bill of Lading number and date, Container Number	IGM Number and date	Description of goods in the Bill of Lading and the IGM
1	3078983 dated 05.07.2025	GOSUGZH0554518 dated 07.06.2025 ZCSU6940450	1143407 dated 2825.06.2025 (Line No-114, Sub Line Number- 0)	Mini Decorative Plant

As evident above, the goods declared in the relevant IGM filed by Shipping Line – Star Shipping Services (India) Ltd. - were Mini Decorative Plant. Apparently, these goods were not declared/mis-declared in respective IGM, thus contravening the provisions of Section 30 of the Customs Act, 1962 read with SCMTR Cargo Manifest Regulations, 2018. Therefore, all the misdeclared/undeclared items as detailed in Table IV related to importer, M/s Belleza Global Services, appear liable for confiscation under Section 111 (f) of the Customs Act, 1962.

**13.7** Further, Section 111 (l) of the Customs Act, 1962 reads as below:-

*“Section 111 (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this act;”*

The goods found in container number - ZCSU6940450, covered under Bill of Entry No. 3078983 dated 05.07.2025 were not included in the entry made under Section

30 of the Customs Act read with *Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, as amended*, and are therefore liable for confiscation under Section 111 (l) of the Customs Act, 1962.

**13.8** Further, Section 111 (m) of the Customs Act, 1962 reads as below:-

*Section 111 (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this act;”*

The goods found in container number - ZCSU6940450, covered under Bill of Entry No. 3078983 dated 05.07.2025 did not correspond in respect of value, description and other particulars in the entry made under Section 30 of the Customs Act read with *Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018*; and are therefore liable for confiscation under Section 111 (m) of the Customs Act, 1962.

**13.9** The total value of these Chinese-origin toys and other mis-declared goods i.e. 2 chairs smuggled in the consignment imported by M/s Belleza Global Services, having a cumulative value of Rs. 71,32,484/-, are thus liable for confiscation under Section 111 (d), 111 (f), 111 (l) and 111(m) of the Customs Act, 1962.

#### **14. CULPABILITY/ROLES OF PERSONS INVOLVED IN THE CASE AND LIABILE FOR PENALTY:**

From the evidence emerged and collected during investigation, it appears that the members of a syndicate have connived and hatched a conspiracy and accordingly played a crucial role in execution of a well organised modus operandi for illegal import of toys of Chinese origin by way of mis-declaration. For the respective acts of omission and commission on their part, they appear to have rendered said goods liable for confiscation under Customs Act, 1962 and accordingly, also rendered themselves liable for penalty, which is discussed as below: -

##### **I. Shri Kishan Mahesh Isasariya:**

**xii.** Shri Kishan Mahesh Isasariya is the Proprietor of M/s Belleza Global Services, who is legally responsible for managing and controlling all

activities of the firm and he is also responsible for the imports made under the IEC of M/s Belleza Global Services. Though he had claimed that he was not looking after the day-to-day activities of the firm and unaware of the activities of the firm, but he has admitted that the documents related to the import of the goods by M/s Belleza Global Services have been knowingly signed by him. He also admitted that he knows that the goods of Bill of Entry No. 3078983 dated 05.07.2025 have been examined and seized by the DRI. Further, being Proprietor of the firm, which is admitted fact, he cannot claim that the firm is being managed and controlled by his father. Thus, for such omissions and commissions on the part of his proprietary firm, as detailed above, which rendered said illegally imported goods liable for confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962, Shri Kishan Mahesh Isasariya appears to be liable for penalty under the provisions of Section 112(a) of the Customs Act, 1962. He had also submitted in his statement that the firm M/s Belleza Global Services was opened by his father in his name in the year 2019 and was pursuing his studies in China and all day-to-day activities of said firm were controlled and managed by his father and that he was unaware of any of business dealings made by M/s Belleza Global Services. However, it was observed that all the documents in relation to the imports made by M/s Belleza Global Services were signed by him as Proprietor of said firm. Therefore, Shri Kishan Mahesh Isasariya played an active and a pivotal role in the scheme of things and by denying his role in this case has tried to mislead the investigation, he is liable to penalty under Section 117 of the Customs Act, 1962.

## **II. Shri Mahesh Amrutlal Isasariya:**

- a.** Shri Mahesh Amrutlal Isasariya admitted that he is the person who has opened M/s Belleza Global Services in the name of his son – Shri Kishan Mahesh Isasariya, but he (Mahesh) is looking after the day-to-day activities and also managing & controlling all activities of said firm. He also taken full responsibility for the goods imported

under Bill of Entry No. 3078983 dated 05.07.2025. He admitted that he had contacted the Customs Broker and shared documents for filing of the Bill of Entry No. 3078983 dated 05.07.2025 and has managed import of said goods in India. Further, he also admitted that he was constantly in touch with the Customs Broker in relation to said consignment. As admitted by him, he appears to be the beneficial owner of said goods as per provisions of Section 2(3A) read with Section 2(26) of the Customs Act on his part, as importer-cum-beneficial owner. For the said acts of omissions and commissions as elaborated above, which appears to be rendered said illegally imported goods liable for confiscation under section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962, Shri Mahesh Amrutlal Isasariya appears to be liable for penalty under the provisions of Section 112(a) of the Customs Act, 1962.

- b.** Further, as Shri Mahesh Amrutlal Isasariya had taken responsibility for the import of said goods, and he was concerned with carrying, removing, depositing, keeping, concealing, selling or purchasing for the said goods, for which he knew and had reason to believe that they were liable for confiscation under section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962. Accordingly, Shri Mahesh Amrutlal Isasariya appears to be liable for penalty under the provisions of Section 112(b) of the Customs Act, 1962.
- c.** Further, Shri Mahesh Amrutlal Isasariya had knowingly and intentionally caused the filing of Bill of Entry No. 3078983 dated 05.07.2025 through a Customs Broker by deliberately mis-declaring the goods as 'Mini Decorative Plants', which was false and incorrect, and he failed to place on record any documentary evidence in support of his claim that the goods have been shipped by the overseas shipper by mistake. For such omissions and commissions, he appears to have rendered the impugned goods liable for

confiscation and he appears to be rendered himself liable for penalty under Section 114AA of the Customs Act, 1962.

- d. Further, Shri Mahesh Amrutlal Isasariya has already attempted to mislead the investigation by stating that his son Shri Kishan Mahesh Isasariya was unaware of the business dealings of their company, M/s Belleza Global Services and that he himself was directly involved in running the business of M/s Belleza Global Services. By this action, Shri Mahesh Amrutlal Isasariya is also liable for penalty under Section 117 of the Customs Act, 1962.

### **III. Star Shipping Services (India) Pvt. Ltd.**

The Import General Manifest (IGM) declaration for the consignment imported under the Bill of Lading No. GOSUGZH0554518 dated 07.06.2025, IGM No. 1143407 dated 25.07.2025 (Line No. 114, Sub-Line No. 0) stuffed in container No. ZCSU6940450 related to importer - M/s Belleza Global Services was filed by M/s Star Shipping Services (India) Pvt. Ltd. The declarations mentioned in the Import General Manifest was "Mini Decoration Plant". However, Toys were found to be imported in the said consignments. Therefore, the declaration filed by M/s Star Shipping Services (India) Pvt. Ltd. in their IGM under Section 30 of the Customs Act, 1962, was false and incorrect and they did not carry out due diligence to ensure that the goods are correctly declared under Section 30 of the Customs Act read with SCMTR Cargo Manifest Regulations, 2018 which is their sole responsibility under the Customs Act, 1962, therefore, they rendered the goods liable for confiscation under Section 111 (f) of the Customs Act, 1962. Hence, for their acts of omission and commission that rendered these goods liable for confiscation, they appear liable for penalty under Section 112 (a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962.

**15. Now, therefore, in view of the foregoing,**

**15.1 Shri Kishan Mahesh Isasariya, Proprietor of M/s Belleza Global Services, [the IEC holder/Importer]** is hereby called upon to show cause in writing, to the Adjudicating Authority viz. The Additional Commissioner of Customs, Incharge of Hazira Port, Ahmedabad Customs Commissionerate, 1st Floor, Custom House, Near All India Radio, Income Tax Circle, Navrangpura, Ahmedabad - 380009 within 30 days of the receipt of this notice, as to why:-

- i) the value of the goods imported under Bill of Entry No. 3078983 dated 05.07.2025 should not be rejected under Section 12 read with Rule 11 of the Valuation Rules and re-determined at **Rs. 71,32,484/-** in line of Rule 9 of the Customs Valuation (Determination of Value of imported goods) Rules, 2007 read with Section 14 of the Customs Act, 1962, as elaborated above.
- ii) the Toys of Chinese origin attempted to be smuggled in India in Container No. ZCSU6940450 valued at **Rs.71,32,484/-** under Bill of Entry No. 3078983 dated 05.07.2025, in the guise of '*Mini Decorative Plant*' should not be confiscated under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act 1962.
- iii) Penalty under Section 112(a) of the Customs Act, 1962 should not be imposed on him in respect of the goods imported under Bill of Entry No. 3078983 dated 05.07.2025 valued at **Rs. 71,32,484/-**.
- iv) Penalty under Section 117 of the Customs Act, 1962 should not be imposed on him for his attempt to mislead the investigation in the instant case.

**15.2 Shri Mahesh Amrutlal Isasariya, Importer-cum-Beneficial Owner** is hereby called upon to show cause in writing, to the Adjudicating Authority viz. The Additional Commissioner of Customs, Incharge of Hazira Port, Ahmedabad Customs Commissionerate, 1st Floor, Custom House, Near All India Radio, Income Tax Circle, Navrangpura, Ahmedabad – 380009 within 30 days of the receipt of this notice, as to why: -

- i) He should not be considered as the importer and beneficial owner of goods of Bill of Entry No. 3078983 dated 05.07.2025 in terms of the provisions of **Section 2(3A) read with Section 2(26) of the Customs Act, 1962.**
- ii) Penalty under **Section 112(a) and 112(b)** of the Customs Act, 1962 should not be imposed on him in respect of the goods imported under Bill of Entry No. 3078983 dated 05.07.2025 valued at **Rs. 71,32,484/-.**
- iii) Penalty under **Section 114AA** of the Customs Act, 1962 should not be imposed on him in respect of the goods imported under Bill of Entry No. 3078983 dated 05.07.2025 valued at **Rs. 71,32,484/-.**
- iv) Penalty under Section 117 of the Customs Act, 1962 should not be imposed on him for his attempt to mislead the investigation in the instant case.

**15.3 M/s Star Shipping Services (India) Pvt. Ltd.** is hereby called upon to show cause in writing, to the Adjudicating Authority viz. The Additional Commissioner of Customs, Incharge of Hazira Port, Ahmedabad Customs Commissionerate, 1st Floor, Custom House, Near All India Radio, Income Tax Circle, Navrangpura, Ahmedabad - 380009, within 30 days of receipt of this notice, as to why penalty under Section 112 (a) of the Customs Act, 1962, read with Section 117 of the Customs Act, 1962 should not be imposed on it for reasons stated above.

**16.** The above noticees are required to indicate in their written reply as to whether they wish to be heard in person before the adjudicating authority within 30 days of receipt of this notice. If no mention is made in their written reply about this, it will be presumed that they do not desire any personal hearing and the case may be decided ex-parte, based on evidence available on record. In case they fail to submit their written reply within the prescribed time limit or fail to attend the personal hearing as and when fixed, the case may be adjudicated ex-parte without any further notice.

**17.** The Department reserves the right to amend the investigation report or issue a supplementary investigation report, in case new facts emerge at a later stage. In the event of any claimant to the seized goods appearing before the Adjudicating authority, the Directorate of Revenue Intelligence, MZU, reserves the right to conduct appropriate investigations in accordance with the law before completion of the said adjudication proceedings.

**18.** The Department reserves its right to amend, modify or supplement this Notice at any time on the basis of evidences available/evidences gathered later on, prior to the adjudication of the case.

**19.** The documents relied upon in the Investigation Report are as per Annexure – R to this report and copies of these documents are being provided in a soft copy.

(SHREE RAM VISHNOI)  
Additional Commissioner,  
Customs, Ahmedabad

Dated: 06.01.2026

**BY REGISTERED A.D./SPEED POST/HAND DELIVERY**

F.No. CUS/SIIB/OFF/1/2026-AH-PORT-HZR-CUS-COMMRTE-AHMEDABAD

**DIN-20260171MN000000BD1D**

**To,**

- (i) M/s Belleza Global Services, Flat No.403, 4<sup>th</sup> Floor, Jain Shivam Jivadaya lane, Ghatkopar (West), Mumbai-400086.
- (ii) Shri Kishan Mahesh Isasariya, Proprietor of M/s Belleza Global Services, Flat No.403, 4<sup>th</sup> Floor, Jain Shivam Jivadaya lane, Ghatkopar (West), Mumbai-400086.
- (iii) Shri Mahesh Amrutlal Isasariya, M/s Belleza Global Services, Flat No.403, 4<sup>th</sup> Floor, Jain Shivam Jivadaya lane, Ghatkopar (West), Mumbai-400086.
- (iv) M/s Star Shipping Services (India) Pvt. Ltd, Windsor, Unit No.804-806, 8<sup>th</sup> Floor, Opp., CST Road, Kalina, Santacruz (East), Mumbai, Maharashtra-400098.

**Copy to:-**

1. The Principal Commissioner, Customs, H.Q., Ahmedabad.
2. The Directorate of Revenue Intelligence, Mumbai Zonal Unit, 13, Sir Vitthal das Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai, 400020.
3. The Deputy/Asstt. Commissioner of Customs, H.Q. (RRA), Ahmedabad.
4. The Superintendent (Systems), Customs, HQ, Ahmedabad for uploading on Official Website of Customs Commissionerate, Ahmedabad.
5. Guard file