

	<p style="text-align: center;">आयुक्त सीमा शुल्क का कार्यालय, सीमा शुल्क सदन,कांडला, कच्छ, गुजरात</p> <p style="text-align: center;">OFFICE OF THE COMMISSIONER OF CUSTOMS, CUSTOM HOUSE KANDLA, KUTCH, GUJARAT</p> <p style="text-align: center;">दूरभाष: 02836-271468/469</p> <p style="text-align: center;">E-mail: commr-cuskandla@gov.in</p>
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**F. No.: GEN/ADJ/ADC/512/2026-Adjn-O/o Commr-Cus-Kandla
DIN-20260371ML0000520289**

Show Cause Notice

(Issued under Section 124 of the Customs Act, 1962)

Whereas it appears that,

1. Specific intelligence was developed that One 20 feet Container no. WLP2300784 (through Vessel : TSS Amber) unloaded on 20.04.2025 in KICT by Shipping Line M/s. Winwin Maritime Ltd., destined for Kandla Special Economic Zone (KASEZ) and has been lying inside the terminal till date (appx. 138 days has passed) and no party has approached for the delivery of the same. In the IGM, 8 pallets are declared and goods appear to be Cosmetic products and the Consignee: Blushzone Cosmetics and Beauty Products Pvt. Ltd., Bangalore (IEC- AALCB9685N) and the Notify Party is: Liladhar Passo Forwarders Pvt. Ltd. Plot No.4, Sector-1, Marshelling Yard, KASEZ. It has been gathered that the Line wants to re-export this container.

For importing the Cosmetic products in India, registration / authorisation under the Drugs and Cosmetics Act, 1940 and the Cosmetics Rules, 2020 are required and as the container has been lying idly in KICT for such a long period, an investigation has been initiated and the container has been put on hold for further action.

Whereas, Investigation revealed that Container No. WLP2300784, covered under Bill of Lading No. WINJEAIXY70524 dated 16.04.2025 (**RUD-1**), was manifested through Import General Manifest (IGM) filed under Section 30 of the Customs Act, 1962 by M/s. Winwin Maritime Ltd. (hereinafter referred to as "Shipping Line"). The IGM specifically declared M/s

Blushzone Cosmetics and Beauty Products Pvt. Ltd. (hereinafter referred to as “Noticee”) as the consignee/importer.

Whereas, the details of the consignment, as per IGM No.1132993 dated 16.04.2025 (RUD-2) are as under:-

Sr. No.	Name of Importer	CHA/Notify	Bill of Lading	Description	Value (in Rs.)	Duty (in Rs.)	Container details
1	M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd.	M/s Liladhar Passo Forwards Pvt. Ltd.	WINJEAI XY70524 dated 16.04.2025	Cosmetics products (3304)	4,91,17,536 /-	2,15,92,069/	WLPU2300784

Investigation:

2. Examination: It is pertinent to mention that the container bearing No. WLPU2300784 was initially unloaded at Kandla International Container Terminal (KICT) on 20.04.2025 and remained lying there for a considerable period as nobody approached for clearance of the goods. During the course of investigation, it was considered necessary to undertake detailed physical examination of the goods contained therein. However, since examination facilities and space for detailed destuffing and verification were not readily available at KICT, the container was shifted to the Container Freight Station (CFS) of M/s A. V. Joshi & Co., Kandla, which is an approved customs area equipped for examination and destuffing of containers.

Whereas, the examination of the cargo of container- WLPU2300784 of “Cosmetics Products” imported by M/s. Blushzone Cosmetics and Beauty Products Pvt. Ltd., Bangalore, vide Bill of Lading WINJEAI XY70524 dated 16.04.2025, lying at CFS A. V. Joshi, Kandla, was conducted on 19.09.2025. The proceedings were recorded under a Panchnama dated 19.09.2025 (RUD-3) and was directed not to deal/temper/remove/part with goods of the aforementioned container, without the prior permission of the competent authority of the office of the Commissioner of Customs, Custom House, Kandla.

The details of the goods are as follows:

S. NO.	DESCRIPTION	QTY
1	Activex Cutticle Remover 250 ml	640
2	Activex Face & Body Scrub 500 ml Vitamin E	310
3	Silky Cool Hair Tonic 100 ml	290
4	Activex Shower Gel 1000 ml Fruits	500
5	Activex Exfoliating Body Wash 1000 ml Citrouisia & Minta	440
6	Silky Cool Beard Oil 120 ml	500
7	Millia Facial Serum 40 ml Collagen	100
8	Millia Facial Serum 40 ml Retinol	210
9	Millia Facial Serum 40 ml Vitamin B3	450
10	Silky Cool Hair Conditioner Sulfate-Free 500 ml	500
11	Silky Cool Hair Shampoo Sulfate-Free 500 ml	500
12	Silky Cool Mineral Bath Salt 3 Kg Breeze	480
13	M.S. Hair Styling Cream 200 ml All Hair Types	500

3. Statements:

Whereas, the statements of the M/s. Liladhar Passo (Notify Party), M/s. Blushzone Cosmetics and Beauty Products Pvt. Ltd. (Importer) and M/s Winwin Maritime Ltd. (Shipping Line) have been taken on records and are as:

(i) Statement of M/s Liladhar Pasoo Forwarders Pvt. Ltd. (hereinafter referred to as Notify Party or LP): Statement dated 13.10.2025 and 16.10.2025 (**RUD-4**) recorded of Sh. Kailash T Sharma, Authorized representative of M/s Liladhar Pasoo Forwarders Pvt. Ltd., Gandhidham, Kutch, Gujarat - 370230 and the relevant portion of the same are reproduced as:

1. M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd. contacted our company on our email id. M/s. Blushzone wanted to import the cosmetic goods for kitting, de-kitting, labelling and then to re-export. On being asked for the documents, M/s. Blushzone submitted the KYC vide Email. The case was put up before UAC (Unit Approval Committee) of the KASEZ on 17.04.2025. In Agenda no. 213.3.9, Minutes of the 213th Unit Approval Committee of KASEZ on 30.04.2025 “permit the additional items to be warehoused by the above unit on behalf of DTA / Foreign Clients as submitted by the unit except items at Sr. No. 3, 4, 5, 11, 16 & 33 of the Agenda, subject to submission of ITR of the DTA client for the A.Y. 2022-23 & 2023-24 &

2. M/s. Blushzone forwarded a copy Bill of Lading to our email and we ask to submit the other documents like Commercial Invoice, Packing list and other for filing the Bill of Entry for the same. On receiving the documents, we filed the Bill of Entry on 24.04.2025 **(RUD-5)**.
3. Knowing about the Minutes of KASEZ dtd. 30.04.2025, we requested M/s. Blushzone to submit the two year ITR but due to non-submission of the documents, we requested for cancellation of the Bill of Entry to KASEZ Authorities, which was finally cancelled on 14.08.2025 by KASEZ Authorities.
4. M/s. Blushzone is the new client for us and in past we have never ever imported any goods of M/s. Blushzone. We have not any kind of agreement with M/s. Blushzone.
5. The chronology of the events with M/s. Blushzone is as :

Date	Event
01.04.2025	Blushzone contacted through Email (info.narayanenterprise@gmail.com) for quotation regarding comprehensive service for import, labeling and re-export for beauty products (Import from Dubai and Export to Malaysia)
02.04.2025	LP provided the quotation to M/s. Blushzone.
02.04.2025	Blushzone agreed with quotation and conveyed that the payment will be disbursed from Narayan Enterprise and asking for documents required for the same.
11.04.2025	LP sent the list of documents for KYC.
14.04.2025	LP again sent the reminder and asking for documents prior to vessel ETA to avoid additional cost of detention and demurrage.
14.04.2025	Blushzone sent us the Draft BL for confirmation.
16.04.2025	Blushzone submitted the KYC
17.04.2025	LP confirmed the draft BL and ask for arrangement of packing list with item wise KGS detail.
17.04.2025	LP requested to KASEZ authority for addition of items in their LOA and submitted the KYC for the Party
19.04.2025	Blushzone submitted the Import documents like BL, Commercial Invoice and Packing List.
24.04.2025	LP filed the Bill of Entry.
25.04.2025	LP executed the Bond-cum Legal Undertaking to KASEZ authority

	amounting to Rs. 16 Crore.
30.04.2025	Meeting of Unit Approval Committee (UAC) conducted and in the Agenda no. 213.3.9, Minutes of the 213th Unit Approval Committee of KASEZ on 30.04.2025 <i>“permit the additional items to be warehoused by the above unit on behalf of DTA / Foreign Clients as submitted by the unit except items at Sr. No. 3, 4, 5, 11, 16 & 33 of the Agenda, subject to submission of ITR of the DTA client for the A.Y. 2022-23 & 2023-24 &”</i>
01.05.2025	LP emailed to Blushzone for providing ITR in order to enable the import process, as per Minutes of the UAC Meeting.
05.05.2025	LP requested to the KASEZ authority for cancellation of Bill of Entry no. 9674450 dtd. 24.04.2025 and withdrawal of application dtd. 17.04.2025 for insertion of HS code in LOA. And further many reminders were written to KASEZ authority for cancellation of the same.
09.06.2025	Blushzone (through email id – info@blushzonecosmetics.com) requested to LP for cancellation of Bill of Entry due to incomplete documentation.
14.08.2025	KASEZ Authority cancelled the Bill of Entry in system of ICEGATE. LP telephonically confirmed the same to the Liner.

6. In KASEZ, if the cosmetic goods are imported for the purpose of re-export, then there is no need of any Drug License but if the cosmetic goods are imported for the purpose of DTA clearance, then Drug License is mandatory. As M/s. Blushzone contacted me for import and re-export, so I did not ask for any Drug License.

(ii) Statement of M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd. (Noticee):

Statement dated 06.11.2025 **(RUD-6)** recorded of Sh. Yogesh Kaushik, Director of M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd., Bengaluru Urban, Karnataka – 560025 and the relevant portion of the same are reproduced as:

1. M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd., is a Private Limited Company and established in September 2023 bearing GST Registration No. 29AALCB9685NIZI and there are 02 Directors namely Sh. Yogesh Kaushik (myself) and Sh. Amit Singh. The company deals in Import and Export of Cosmetic products. I am submitting the duly attested copy of registration certificate of GST, Certificate of Incorporation (MCA), Memorandum of Association (MoA).

2. This is the very first consignment of M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd. For the same, we contacted Winwin Shipping Agency Ltd., Gandhidham and they gave us the contact of M/s. Liladhar Passo Forwarders Pvt. Ltd., Kandla SEZ. We contacted M/s. Liladhar Passo Forwarders Pvt. Ltd. and asked for the quotation for import of the cosmetic goods for kitting, de-kitting, labelling and then to re-export and accepted the quotation of M/s. Liladhar Passo Forwarders Pvt. Ltd. On being asked by M/s. Liladhar Passo for the documents, we submitted the KYC vide Email.
3. Later on, we forwarded a copy Bill of Lading and the other documents like Commercial Invoice, Packing list for filing the Bill of Entry for the same to M/s. Liladhar Passo. Finally, M/s. Liladhar Passo filed the Bill of Entry on 24.04.2025 in Kandla SEZ on our behalf.
4. Then, M/s. Liladhar Passo contacted us and asked to submit the two years ITR, quoting the Minutes of the 213th Unit Approval Committee of KASEZ on 30.04.2025 in our case. But due to non-availability of the two year ITRs, M/s. Liladhar Passo requested Kandla SEZ authorities for cancellation of the Bill of Entry, which was finally cancelled on 14.08.2025 by KASEZ Authorities. It took around three and a half months for cancellation of the Bill of Entry by Kandla SEZ authorities. This is the main reason for container to be stuck at Kandla Terminal.
5. Later on, M/s. Winwin Shipping Agency Ltd., Gandhidham guided us that at this stage, this container cannot be imported in India for kitting, de-kitting, labelling and then to re-export and it is advisable to send it back to the overseas supplier as it is. That's why, we took the decision to re-export it.
6. Yes, I know that drug license is required for import of Cosmetics products in India. But in case of the subject consignment, we were not going to sell the product in India. We have imported in the SEZ & after kitting, de-kitting, labelling, we were going to re-export the whole consignment. So, in our case, the drug license not required.
7. I humbly request your goodself to please allow me to re-export this container to overseas supplier so that I may come out of the financial constraint. I am ready to pay any fine, penalty for re-exporting this container.

(iii) Statement of M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd. (Noticee) :
Statement dated 22.12.2025 (RUD-7) recorded of Sh. Deepak Kashyap, Authorised Person of

M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd., Bengaluru Urban, Karnataka – 560025; wherein he stated that:

1. M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd., is a Private Limited Company and established in September 2023 bearing GST Registration No. 29AALCB9685N1ZI. The company is engaged in the import and export of cosmetic products. I am responsible for handling marketing, banking, and other office-related work.
2. I am providing the payment details, including the ledger of accounts and SWIFT copies. Out of the total amount of USD 5,68,490, we have already made payment of USD 3,88,883.

As mutually agreed vide letter dated 07.10.2024, the balance payment against the shipment shall be cleared within 45 days from the date of shipment of the container from the UAE. The container was landed in India on 20.04.2025 then after M/s. Liladhar Passo contacted us and asked to submit the two years ITR, quoting the Minutes of the 213th Unit Approval Committee of KASEZ on 30.04.2025 in our case. But due to non-availability of the two year ITRs, M/s. Liladhar Passo requested Kandla SEZ authorities for cancellation of the Bill of Entry. At this stage we can't execute the import formalities so we could not make the rest of the payment to the Supplier.

3. All the goods are of Dubai made brand.

(iv) Statement of M/s Winwin Maritime Ltd. (Shipping line) : Statement dated 11.11.2025 **(RUD-8)** recorded of Sh. Dhawal Rawal, Authorized representative of M/s. Winwin Maritime Ltd., Gandhidham (Kutch), Gujarat - 970201 and the relevant portion of the same are reproduced as:-

1. M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd. contacted our company in March 2025 for enquiry regarding import of cosmetic goods and we referred M/s. Liladhar Passo for the same. Later on, in April 2025, we received the Bill of Lading No. WINJEAIXY70524 dated 16.04.2025 on our email id from Port of Loading, Jebel Ali and accordingly, we filed the IGM in Kandla Customs. Then, M/s. Liladhar Passo asked for the Delivery Order (D.O.) and Invoice and we sent the invoice on 23.04.2025 and got the payment from the Importer, M/s. Blushzone. Then finally, we sent the D.O. to M/s. Liladhar Passo on their email on 23.04.2025.

2. When a long time has been passed and the container was lying idle on KICT (Terminal), we communicated the Consignee and Notify party. But no response has been received from both the ends. Later on, we got communication from the Port of Loading side and they requested to re-export the container and accordingly, we requested the Customs for allowing us to re-export the container.
3. I request your good self to give us a permission for re-exporting the same, as the company is getting unnecessarily financial burden in this case.

4. Legal Provisions of the Customs Act 1962:-

- (i) **Section 2(25) of the Customs Act, 1962** —*imported goods means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*
- (ii) **Section 2(26) of the Customs Act 1962:** *importer, in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes 2 [any owner, beneficial owner] or any person holding himself out to be the importer;*
- (iii) **Section 2(33) of the Customs Act 1962:** —*prohibited goods means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;*
- (iv) **Section 30 of the Customs Act, 1962 - Delivery of [arrival manifest or import manifest] or import report.**—(1) *The person-incharge of—*
 - (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:]

[Provided that the 7 [Principal Commissioner of Customs or Commissioner of Customs] may, in cases cases where it is not feasible to deliver 1 [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.

(v) Section 46 of the Customs Act, 1962:- *Entry of goods on importation.—(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting 4 [electronically] 5 [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing 6 [in such form and manner as may be prescribed]:*

[Provided that the 8 [Principal Commissioner of Customs or Commissioner of Customs] may, in cases cases where it is not feasible to make entry by presenting electronically 5 [on the customs automated system], allow an entry to be presented in any other manner:

Provided further that] if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

[(3) The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

Provided that a bill of entry may be presented at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided further that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.]

*(4) The importer while presenting a bill of entry shall 11*** 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, 1 [and such other 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.]

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

(vi) Section 111(d) 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:—*

(a);

(b);

(c).....;

(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;*

(vii) Section 112(a) 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*

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;*

(ix) 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.]

(x) Section 125 of the Customs Act, 1962:- Option to pay fine in lieu of confiscation.—*(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods 4 [or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:*

[Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, the provisions of this section shall not apply:

Provided further that], without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

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

[(3) Where the fine imposed under sub-section (1) is not paid within a period of one hundred and twenty days from the date of option given thereunder, such option shall become void, unless an appeal against such order is pending.

Explanation.—For removal of doubts, it is hereby declared that in cases where an order under sub-section (1) has been passed before the date on which the Finance Bill, 2018 receives the assent of the President and no appeal is pending against such order as on that date, the option under said sub-section may be exercised within a period of one hundred and twenty days from the date on which such assent is received.]

Legal Provisions of the Drugs and Cosmetics Act, 1940:-

(xi) **Section 10 of the Drugs and Cosmetics Act, 1940** Prohibition of import of certain drugs or cosmetics.—From such date as may be fixed by the Central Government by notification in the Official Gazette in this behalf, no person shall import—

(a) any drug [or cosmetic] which is not of standard quality;

[(b) any misbranded drug [or misbranded or spurious cosmetics];]

[(bb) any [adulterated or spurious;] drug;]

(c) any drug 1 [or cosmetic] for the import of which a licence is prescribed, otherwise than under, in accordance with, such licence;.....

(x) **Rule 12 of the Cosmetics Rule, 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.

(2)

.....(9) The applicant shall pay the fee as specified in the Third Schedule in connection with the expenditure to be incurred for inspecting or visiting the manufacturing premises of cosmetics approved in the foreign countries by officers authorised by Central Licensing Authority, as considered necessary.

(xii) **Rule 13 of the Cosmetics Rule, 2020** Grant of import registration certificate.—

(1) After examination of documents furnished with the application under sub-rule (2) of rule 12 the Central Licensing Authority may, on being satisfied, grant import registration in Form COS-2 or may reject such application for which reasons shall be recorded in writing within a period of six months from the date of application.....

.....(5) A fee as specified in the Third Schedule shall be paid for a duplicate copy of the registration certificate, if the original is defaced, damaged or lost.

Outcome / Findings of Investigation:-

5. Whereas, investigation reveals that Noticee was declared as the consignee in the Import General Manifest filed under Section 30 of the Customs Act, 1962 by the Shipping Line. While the IGM is an important statutory declaration identifying the consignee of goods, the determination of the “importer” must be made with reference to Section 2(26) of the Customs Act, 1962, which defines importer to include any owner, beneficial owner or any person holding himself out to be the importer between the time of importation and clearance. In the present case, Noticee arranged the import, submitted KYC documents, supplied commercial documents and caused filing of Bill of Entry No. 9674450 dated 24.04.2025, as per the statement of M/s. Blushzone Cosmetics and Beauty Product Pvt. Ltd. vide dated 06.11.2025 & 22.12.2025 recorded under Section 108 of the Customs Act, 1962. Accordingly, Noticee qualifies as the importer within the meaning of Section 2(26) of the Customs Act, 1962.

6. Whereas, the Noticee filed Bill of Entry No. 9674450 dated 24.04.2025 under Section 46 of the Customs Act for warehousing of the goods in SEZ for processing and re-export. However, the Unit Approval Committee of KASEZ in its meeting dated 30.04.2025 imposed the condition of submission of Income Tax Returns for the preceding two assessment years.

7. Whereas, statements recorded under Section 108 establish that Noticee was aware of the said conditions. However, Noticee failed to comply with the requirement and instead requested cancellation of the Bill of Entry. The Bill of Entry was cancelled by the KASEZ authorities on 14.08.2025.

8. Whereas, the cancellation of a Bill of Entry does not extinguish the fact of importation. Import is completed once goods are brought into India from a place outside India. After cancellation of the Bill of Entry, the goods continued to remain in India under customs control without any valid Bill of Entry filed for clearance, warehousing or re-export under Section 46 of the Customs Act.

9. Whereas, the goods under import are cosmetic products. Import of cosmetics into India is regulated under Section 10 of the Drugs and Cosmetics Act, 1940 and the Rule 12 & 13 of the Cosmetics Rules, 2020. As per Section 10 of the Drugs and Cosmetics Act, 1940, no cosmetic shall be imported into India unless it complies with the provisions of the Act and the Rules framed thereunder.

Further, Rule 12 & 13 of the Cosmetics Rules 2020 require that cosmetics intended for import into India must possess a Registration Certificate issued by the Central Licensing

Authority (Drug Controller General of India, Central Drugs Standard Control Organization) in the prescribed form.

10. Whereas, the investigation has revealed that the Noticee did not possess any valid Registration Certificate or authorization under the Drugs and Cosmetics Act, 1940 read with Rules 12 & 13 Cosmetics Rules, 2020 for import of the subject cosmetic goods. Consequently, the import of the said cosmetics was contrary to the statutory prohibition imposed under the Drugs and Cosmetics Act, 1940.

11. In terms of Section 2(33) of the Customs Act, 1962, goods the import of which is subject to prohibition under any law for the time being in force are treated as “prohibited goods”. Since import of cosmetics without the prescribed authorization under the Drugs and Cosmetics Act is not permissible, the subject goods fall within the ambit of “prohibited goods”.

12. Accordingly, the goods appear to have been imported contrary to the prohibition imposed under the Drugs and Cosmetics Act, 1940 and therefore are liable to confiscation under Section 111(d) of the Customs Act, 1962.

13. Whereas, by arranging import of such goods without the mandatory statutory authorization and by allowing the goods to remain in India without filing a valid Bill of Entry for lawful clearance, Noticee has rendered the goods liable to confiscation and is therefore liable to penalty under Section 112(a) of the Customs Act, 1962.

14. Now, therefore, M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd., (IEC-AALCB9685N) Bangalore are hereby called upon to show cause to the Additional Commissioner of Customs, Kandla, having office at Custom House Kandla, Near Balaji Temple, Kandla, Kachchh, Gujarat within 30 days from receipt of this notice as to why:

(i) the goods contained in the **Container No. WLPU2300784** should not be confiscated under Section 111(d) of the Customs Act, 1962;

(ii) the redemption fine should not be imposed upon them under Section 125 of the Customs Act, 1962;

(iii) Penalty should not be imposed upon them under Section 112(a) of the Customs Act, 1962.

15. This Show Cause Notice is issued without prejudice to any other action that may be taken against the above noticees or any other person, whether named herein or not, under the Customs Act, 1962 or under any other law for the time being in force in India.

16. The Department reserves the right to add, amend, modify or delete any part or portion of this notice; and any such addition, amendment, modification or deletion, if made, shall be deemed to form an integral part of this notice.

17. The aforesaid noticees are directed to submit their written replies within 30 (thirty) days from the date of receipt of this notice. In their replies, they should clearly indicate whether they desire to be heard in person or otherwise.

18. If no cause is shown within the stipulated period, or such extended period as may be allowed by the adjudicating authority on a written request, or if the noticees fail to appear when the case is posted for personal hearing, the case will be decided ex-parte on the basis of the evidences available on record, without any further reference to them.

48. All relied upon documents (RUDs) have been enclosed with this Show Cause Notice attached as Annexure R.

Digitally signed by
VISHWAJEET SINGH
Date: 18-03-2026
15:42:04

Vishwajeet Singh
Commissioner (In-Situ)
Custom House, Kandla

F. No.: GEN/ADJ/ADC/512/2026-Adjn-O/o Commr-Cus-Kandla

To,

1. M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd., (IEC- AALCB9685N)
Bangalore

COPY TO:

1. The Assistant Commissioner, SIIB, Custom House Kandla.
2. The Superintendent, EDI Section, Custom House Kandla for uploading on website.
3. Guard File.

Annexure-R

Attached to Show Cause Notice issued vide F.No GEN/ADJ/ADC/512/2026-Adjn-O/o Commr-Cus-Kandla to M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd., (IEC-AALCB9685N).

List of Ruds	
RUD No.	Documents
1	Bill of Lading No. WINJEAIXY70524 dated 16.04.2025
2	IGM No.1132993 dated 16.04.2025
3	Panchnama dated 19.09.2025
4	Statement dated 13.10.2025 and 16.10.2025 recorded of Sh. Kailash T Sharma, Authorized representative of M/s Liladhar Pasoo Forwarders Pvt. Ltd.,
5	Bill of Entry on 24.04.2025 which was finally cancelled on 14.08.2025
6	Statement dated 06.11.2025 recorded of Sh. Yogesh Kaushik, Director of M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd.,
7	Statement dated 22.12.2025 recorded of Sh. Deepak Kashyap, Authorised Person of M/s Blushzone Cosmetics and Beauty Products Pvt. Ltd.,
8	Statement dated 11.11.2025 recorded of Sh. Dhawal Rawal, Authorized representative of M/s Winwin Maritime Ltd., Gandhidham