सीमा शुल्क (निवारक) के आयुक्त का कार्यालय
"सीमा शुल्क भवन", विक्टोरिया ब्रिज के पास ,
राजकोट जामनगर हाइवे, जामनगर (गुजरात) – 361001

Office of the Commissioner of Customs (Preventive)
"Seema Shulk Bhavan", Near Victoria Bridge,
Rajkot - Jamnagar Highway, JAMNAGAR (Gujarat) – 361001

ईमेल : commr-custjmr@nic.in; adj-custjmr@nic.in

F. No. CUS/5960/2026-Adjn. Date: 18.06.2026

Show Cause Notice No. ADC-03/2026-27

DIN: 20260671MM0000323723

SHOW CAUSE NOTICE

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

M/s United Foods, Survey No. 63/1P6, Rampara Road, Talaja, Distt. Bhavnagar, Gujarat – 364140 (hereinafter referred to as **"the Importer"**) having IEC No. 2412006229, filed Bill of Entry No. 8768185 dated 19.04.2026 (hereinafter referred to as the **"said Bill of Entry"**) under Section 46 of the Customs Act, 1962 **(RUD – 1)** for importing goods *viz.* PEANUT BUTTER CREAMY as per Invoice No. UF25/059 dated 20.01.2026 issued by M/s North Retail, Denmark **(RUD-2)** and Sea Waybill No. CPH31137280 dated 28.01.2026 **(RUD -3).**

2. Details pertaining to the CTH, description, quantity, Unit price, value etc., of the said imported goods as declared by the Importer in the said Bill of Entry as well as declared in the Sea Waybill, Commercial Invoice, packing list etc. are as per Table-A as under:

TABLE – A

CTH	Product Description	Packaging per Carton	Quantity	UQC	Unit Price in $	Total Declared Value (in $)	Total Declared Value (in Rs.) (1$ = Rs. 94.2)
20081100	(RE-IMPORT) PEANUT BUTTER CREAMY (LOT NO. GNR0525)	12 Jars per Carton (340 Gm per Jar) Gross Wt. 6.657 Kg Net Wt. 4.080 Kg	3395	CARTONS	10.25	34,798.75	32,78,042

The said Bill of Entry was filed by the importer for re-import of goods exported vide Shipping Bill No. 4670065 dated 22.08.2025. The importer submitted the export documents viz. Shipping Bill, Invoice, packing List etc. **(RUD-4)**

3. The said consignment was examined in the presence of the importer/CHA representative. During the course of examination, the imported goods were found packed in jars (340G each), 12 Jars per Package/Carton; each Package/Carton bearing Production Date and Best Before Date and each jar bearing Manufacturing Date and Expiry Date. On verification of the labels and shelf-life particulars mentioned on the jars & packages, it was observed that the "Manufacturing/Production Date" of the goods was 09.07.2025 and the "Expiry Date/Best Before Date" date was 08.07.2026. Date of Import/IGM of the cargo was 11.04.2026.

4. Further, representative sample of the cargo was drawn on 27.04.2024 by the Authorised FSSAI Officer and sent for testing at FSSAI Lab. Test Report was received from FSSAI Lab M/s Eureka Analytical Services Private Limited vide Test Certificate No. TR-26-EKA3-023741-01 dated 05.05.2026 **(RUD-5)** and Clarification Letter was received from FSSAI Lab M/s Eureka Analytical Services Private Limited on 14.05.2025 **(RUD-6)**. FSSAI Lab vide the said Test Report and Clarification Letter opined that the sample is fit for human consumption till best before date declared on the label, however, the goods cannot be allowed for Human/Home consumption as it does not meet the Food Safety and Standard (Import) Regulations, 2017 (Sub-Regulation 6 of Regulation 5) as shelf life is less than 3 months at the time of import.

5. The relevant provisions of the Food Safety and Standard (Import) Regulations, 2017, as amended, are as under:

- Regulation (2) Definitions-

  (c) "Balance shelf-life" means the period between the date of import (Import General Manifest) and "Best Before" or "Date of expiry" as the case may be;

  (w) "shelf life" means the period between the date of manufacture and the "Best Before" or "Date of expiry" whichever is earlier as printed on the label;

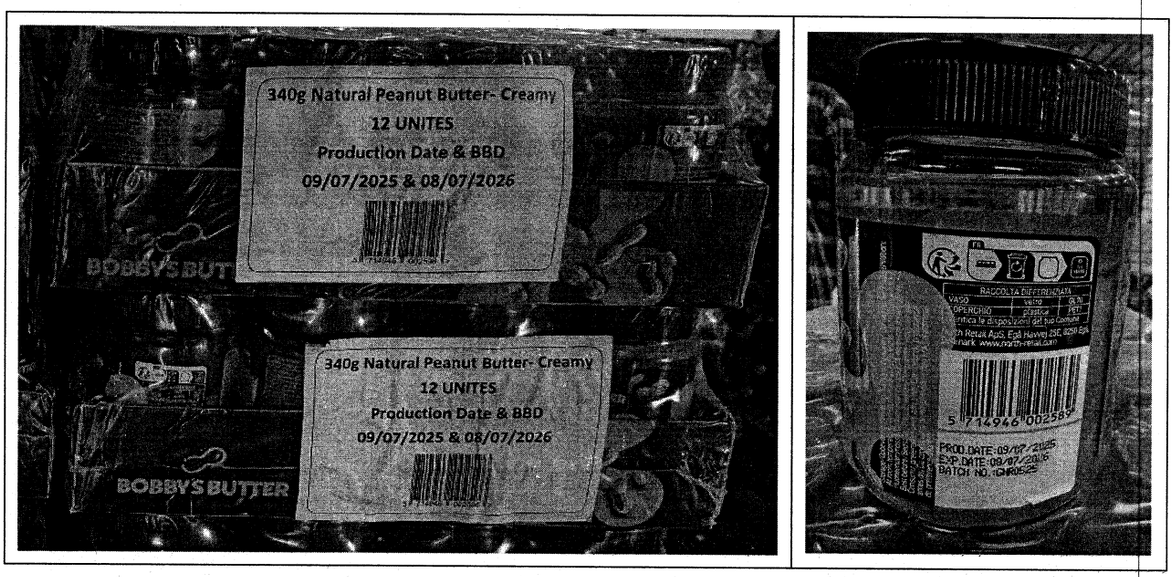
- Sub-Regulation (6) of Regulation (5):

  "(6) *The Customs shall not Clear any article of food unless it has a valid shelf life of not less than sixty per cent or three months before expiry whichever is less at the time of import*".

5.1. Whereas, as per Sub-Regulation (6) of Regulation (5) of the Food Safety and Standard (Import) Regulations, 2017, as reproduced hereinabove, any import cargo can not be cleared if the balance/remaining shelf life on the date of import is less than three months or less than sixty per cent of shelf life, whichever is less. Further, as per the definition of shelf life and balance shelf life, as reproduced hereinabove, shelf life is the period between the date of manufacture/production and Date of Expiry/Best Before

Date, as printed on the label and Balance Shelf life is the period between the date of import (Import General Manifest) and "Best Before" or "Date of expiry".

5.2. In the instant case, each Package/Carton was bearing label declaring "Production Date & BBD, 09/07/2025 & 08/07/2026" and each Jar was having label declaring "PROD. DATE: 09/07/2025, EXP. DATE: 08/07/2026". Representative photo of package/carton label and Jar Label is reproduced herein below:



5.3. Therefore, it appears that the shelf life of the product as printed on the label is one year (the period between the date of manufacture/production, i.e., 09.07.2025 and Date of Expiry/Best Before Date, i.e., 08.07.2026). Further, as three months is less than 60% of shelf life of the product, period of three months is to be considered for deciding clearance in terms of sub-regulation (6) of Regulation (5) of the Food Safety and Standards (Import) Regulations, 2017, as amended. Further, Date of import for calculation of balance shelf life of the cargo is 11.04.2026 (Date of granting IGM Entry Inwards). Accordingly, it appears that the valid shelf life of the imported goods on the date of import is less than three months.

5.4. Therefore, in view of the above observations, the imported goods appear to be in violation of the provisions of the Food Safety and Standards (Import) Regulations, 2017, as amended, governing import of food articles into India.

6. Section 46 of the Customs Act, 1962, as amended, is reproduced herein below:

Section 46 Entry of goods on importation. —

(1) 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:

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

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 day (including holidays) preceding the day 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 the Board may, in such cases as it may deem fit, prescribe different time limits for presentation of the bill of entry, which shall not be later than the end of the day of such arrival:

Provided further 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 also 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 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.

(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.

6.2. Whereas, in terms of Section 46 (3) of the Customs Act, 1962, the importer shall present the bill of entry before the end of the day preceding the day on which the vessel carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption. In the instant case, it appears that the vessel carrying the goods imported by the importer arrived at Pipavav Port on 11.04.2026, whereas, the Bill of Entry was filed by the importer on 19.04.2026 in contravention to Section 46 (3) of the Customs Act, 1962.

6.3. Whereas, in terms of Section 46 (4) and 46 (4A) of the Customs Act, 1962, while presenting the Bills of Entry before the Customs authority for clearance of the imported goods, it is duty of the Importer to declare the accuracy and completeness of the information given therein. The law demands accuracy and completeness of the information to be declared by the Importer. As the Importer has been working under the era of self-assessment, where they have been given liberty to declare every aspect of an imported consignment including complete description of key facts before the Assessing Authority. In the instant case, it appears that the Importer has failed to comply with the requirement of law and has wilfully not declared the details regarding Date of Manufacturing/Production and Date of Expiry/BBD of the imported goods in the Bill of Entry. The goods viz. Peanut Butter Creamy, were re-imported by the importer and were originally manufactured and exported by the importer and he was well aware of the Production Date and Expiry Date/BBD of the goods. Even though having knowledge of the same, the importer did not ensure compliance to the Food Safety and Standards (Import) Regulations, 2017, with an intention to get clearance of the goods in violation to the provisions of Food Safety and Standards (Import) Regulations, 2017. Therefore, it appears that the importer failed in presenting Bill of Entry in terms of its accuracy and completeness of the information given therein and failed to ensure compliance with the restriction/prohibition imposed vide the Food Safety and Standards (Import) Regulations, 2017 resulting in contravention of Section 46 (4) and 46 (4A) of the Customs Act, 1962.

6.4. Thus, it appears that the importer has contravened the provisions of sub-section (3) of Section 46 of the Customs Act, 1962, inasmuch as they have failed to present the bill of entry before the end of the day preceding the day on which the vessel carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption; has contravened the provisions of Section 46 (4) and 46 (4A) of the Customs Act, 1962, inasmuch as they have failed to present Bill of Entry in terms of its accuracy and completeness of the information given therein and failed to ensure

compliance with the restriction/prohibition imposed vide the Food Safety and Standards (Import) Regulations, 2017.

7. The relevant provisions of Section 111 of the Customs Act, 1962, as amended, are reproduced herein below:

Section 111 of the Customs Act, 1962:

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

.....

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

.....

7.1. Whereas, it appears that the Importer by resorting to the willful non-declaration of the details regarding Date of Manufacturing/Production and Date of Expiry/BBD of the imported goods in the Bill of Entry, and by importing the goods contrary to the prohibition/restriction imposed vide the Food Safety and Standards (Import) Regulations, 2017, has rendered the entire goods imported vide the said Bill of Entry liable for confiscation under Section 111(d) of the Customs Act, 1962, as amended, read with Food Safety and Standards (Import) Regulations, 2017, as amended.

7.2. Whereas, during examination of imported goods by the officers of Custom House, Pipavav, the fact w.r.t. non-compliance of Sub-Regulation (6) of Regulation (5) of the Food Safety and Standards (Import) Regulations, 2017, came on record and it appears that the said Importer has contravened the provisions of Customs Act, 1962 as discussed above. Therefore, it appeared that the said goods are liable to seizure under Section 110 of the Customs Act, 1962 under the reasonable belief to be liable to confiscation under Section 111 (d) of the Customs Act, 1962, read with Food Safety and Standards (Import) Regulations, 2017.

8. Therefore, the entire consignment of goods imported vide Bill of Entry No. 8768185 dated 19.04.2026, having total declared value of Rs. 32,78,042/- (Rupees Thirty Two Lacs Seventy Eight Thousand Forty Two only), was placed under seizure in terms of Section 110 of the Customs Act, 1962 vide Seizure Memo dated 20.05.2026 **(RUD – 7)**, during Panchnama dated 20.05.2026 **(RUD-8)**, under the reasonable belief that the same were liable to be confiscated under Section 111 of the Customs Act, 1962, as amended, read with the Food Safety and Standards (Import) Regulations, 2017, as amended.

9. The relevant provisions of Section 112 of the Customs Act, 1962, as amended, are reproduced herein below:

*"**Section 112 Penalty for improper importation of goods, etc.-***

Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

.....

9.1. Whereas, it appears that the Importer has rendered the said goods, having total declared value of Rs. 32,78,042/- (Rupees Thirty Two Lacs Seventy Eight Thousand Forty Two only), liable to confiscation under Section 111 (d) of the Customs Act, 1962 read with the Food Safety and Standards (Import) Regulations, 2017. The goods viz. Peanut Butter Creamy, were re-imported by the importer and were originally manufactured and exported by the importer and he was well aware of the Production Date and Expiry Date/BBD of the goods. Even though having knowledge of the same, the importer did not ensure compliance to the Food Safety and Standards (Import) Regulations, 2017, with an intention to get clearance of the goods in violation to the provisions of Food Safety and Standards (Import) Regulations, 2017. Therefore, it appears that the Importer has rendered themselves liable for penalty under Section 112 of the Customs Act, 1962.

10. Now, therefore, **M/s United Foods, Survey No. 63/1P6, Rampara Road, Talaja, Distt. Bhavnagar, Gujarat – 364140**, are hereby called upon to show cause to the Additional / Joint Commissioner of Customs, Customs (Preventive) Commissionerate, Jamnagar having his office situated at 3rd Floor, 'SEEMA SHULK BHAVAN", Jamnagar-Rajkot Highway, Near Victoria Bridge, Jamnagar, PIN: 361001, within 30 days of receipt of this notice, as to why:-

(i) the goods of value of Rs. 32,78,042/- (Rupees Thirty Two Lacs Seventy Eight Thousand Forty Two only) should not be held liable to confiscation

under Section 111(d) of the Customs Act, 1962, as amended, read with the Food Safety and Standards (Import) Regulations, 2017, as amended;

(ii) Penalty should not be imposed under Section 112 of the Customs Act, 1962;

(iii) Charges for late presentation of Bill of Entry should not be recovered under Section 46(3) of the Customs Act, 1962, as amended.

11. The noticee is hereby directed to produce all evidences upon which they intend to rely in support of their defence at the time of showing cause.

12. The noticee is further required to state specifically in their written replies as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in their written submissions, it shall be presumed that they do not wish to be heard in person.

13. Their reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this SCN or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidence available on record.

14. The show cause Notice is issued without prejudice to any other action that may be taken against them or against any other persons, under provision of the Customs Act, 1962 and/or the Rules framed there under or under any other law for the time being in force.

15. This show cause notice is being issued on the basis of the evidence available on record and relied upon documents as enclosed herewith in **Annexure-A**.

16. The department reserves the right to add, alter, amend, modify, or supplement this notice at any time on the basis of any evidence, material facts related to the import of goods under investigation, which may come to the notice of the department after issuance of this notice and prior to the adjudication of the case.

Encl.: As above

(N. Srujan Kumar)
Additional Commissioner
Customs (Preventive), Jamnagar
Date: 18.06.2026

फाइल क्रमांक: CUS/5960/2026-Adjn.

By Speed Post A.D. / E Mail

To,
M/s United Foods,
Survey No. 63/1P6, Rampara Road,
Talaja, Distt. Bhavnagar,
Gujarat – 364140.

Copy to:

1. The Deputy Commissioner, Custom House, Pipavav.
2. Guard File.

ANNEXURE – A

List of documents relied upon for issuing of the show cause notice dated 18.06.2026 to **M/s United Foods, Survey No. 63/1P6, Rampara Road, Talaja, Distt. Bhavnagar, Gujarat – 364140.**

Sl. No.	Description	Remarks
1	Bill of Entry No. 8768185 dated 19.04.2026	Copy attached
2	Invoice No. UF25/059 dated 20.01.2026 issued by M/s North Retail, Denmark	Copy attached
3	Sea Waybill No. CPH31137280 dated 28.01.2026	Copy attached
4	Shipping Bill No. 4670065 dated 22.08.2025 along with corresponding documents submitted by the importer	Copy attached
5	Test Certificate No. TR-26-EKA3-023741-01 dated 05.05.2026 received from FSSAI Lab M/s Eureka Analytical Services Private Limited	Copy attached
6	Clarification Letter received from FSSAI Lab M/s Eureka Analytical Services Private Limited on 14.05.2025	Copy attached
7	Seizure Memo dated 20.05.2026	Copy attached
8	Panchnama dated 20.05.2026 drawn at the premises of CFS M/s Contrans Logistics Private Limited	Copy attached