



**Office of the Deputy Commissioner of Customs,
ICD, Khodiyar, Khodiyar, Jamiyatpura Village, Gandhinagar.**

SHOW CAUSE NOTICE

M/s. Lincoln Pharmaceuticals Ltd., Fact.-1, 10, 12, 13, Trimul Estate, Village: Vadsar, AT & PO: Khatraj-387221, Dist.: Mehsana, (the importer for short), had filed a Bill of Entry No. 7342397 Dated 11.11.2014 at ICD, Sabarmati, Kaligam, Ahmedabad, for the import of goods namely "ACETAZOLAMIDE BP" falling under CTH 30049081. The said goods have been cleared on payment of appropriate duty from ICD, Khodiyar i.e. under DEEC license.

2. Whereas it appears that in terms of Rule 43A of the Drugs and Cosmetics Rules, 1945, drugs can be imported into India through one of the following places namely:-

- (i) Ferozepur Cantonment and Amritsar Railway Stations (for drugs imported by rail across the frontier with Pakistan);
- (ii) Bongaon, Mohiassan and Ranaghat Railway Stations (for drugs imported by rail across the frontier with Bangladesh);
- (iii) Raxaul (for drugs imported by road and railway lines connecting Raxaul in India and Birganj in Nepal);
- (iv) Chennai, Kolkata, Mumbai, Cochin, Nhava Sheva and Kandla (in respect of drugs imported by Sea into India);
- (v) Chennai, Kolkata, Mumbai, Delhi, Ahmedabad and Hyderabad (in respect of drugs imported by airports into India).

Accordingly, import of drugs at the other Ports, than those mentioned above was not permitted as per the provisions of Drugs and Cosmetics Rules, 1945.

3. Whereas it appears that since in terms of Rule 43A of the Drugs and Cosmetics Rules, 1945, ICD Khodiyar, is not a designated Port for import of drugs, the importer appeared to have violated the Rule 43A of the Drugs and Cosmetics Rules, 1945 read with Ahmedabad Customs Public Notice No. 16/2007 dated 19.03.2007.

4. Further it appears that as per Section 111(d) of the Customs Act, 1962, "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 shall be liable for confiscation". Therefore, it appeared that the subject goods have been imported into India violating the provisions of Rule 43A of the Drugs and Cosmetics Rules, 1945 and therefore, the said goods are liable for confiscation in terms of Section 111(d) of the Customs Act, 1962.

5. Whereas it appears that the goods imported into India violating the provisions of Rule 43A of the Drugs and Cosmetics Rules, 1945, under **Bill of Entry No. 7342397 Dated 11.11.2014** valued at **Rs. 9,37,785/-** appeared to be liable for confiscation under Section 111(d) of the Customs Act, 1962 and the importer is liable for penalty under Section 112 (a) and Section 117 of the Customs Act, 1962.


6. Therefore, **M/s. Lincoln Pharmaceuticals Ltd.**, Fact.-1, 10, 12, 13, Trimul Estate, Village: Vadsar, AT & PO: Khatraj – 387221, Dist.: Mehsana, are hereby called upon to Show Cause to the Deputy Commissioner of Customs, ICD, Khodiyar, Gandhinagar, at Customs, ICD, Khodiyar, Jamiyatpura Village, Gandhinagar as to why:-

- i) the goods imported, namely "ACETAZOLAMIDE BP" falling under CTH 30049081, valued at Rs. 9,37,785/- under Bill of Entry No. 7342397 Dated 11.11.2014 should not be held liable for confiscation under the provisions of Section 111(d) of the Customs Act, 1962;
- (ii) penalty should not be imposed on them under Section 112(a) of the Customs Act, 1962;
- (iii) penalty should not be imposed on them under Section 117 of the Customs Act, 1962.

7. **M/s. Lincoln Pharmaceuticals Ltd.**, Fact.-1, 10, 12, 13, Trimul Estate, Village: Vadsar, AT & PO: Khatraj – 387221, Dist.: Mehsana are required to file a reply within thirty days from the receipt of this Notice. They are also directed to produce at the time of showing cause all the evidences upon which they intent to rely in support of their defence.

8. They are further advised to indicate in their written submissions as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submission, it would be presumed that they do not desire to be heard in person and the case would be liable to be adjudicated on the basis of material evidences available on records.

9. This notice is issued without prejudice to any other action that may be taken against them under the provisions of Customs Act, 1962 or under any other law for the time being in force.


(Dharamvirsinh Jadeja)
Deputy Commissioner,
Customs, ICD - Khodiyar

By Speed Post A.D.

F. No.: VIII/10-06/ICD/SCN/Lincon/2018

DIN - 20201071MN000049CA3

Date : 14.10.2020

To,

M/s. Lincoln Pharmaceuticals Ltd.,

Fact.-1, 10, 12, 13, Trimul Estate,

Village: Vadsar,

AT & PO: Khatraj – 387221,

Dist.: Mehsana.

Copy to:-

1. The Principal Commissioner, Customs, Ahmedabad.
2. The Additional Commissioner (In-Charge: ICD, Khodiyar), Customs, Ahmedabad.
3. The Deputy Commissioner, Customs, Audit, with reference to Draft Report of Performance Audit on working of ICDs and CFS: report for ICD Khodiyar/CFS Adalaj.
4. The System In-charge, Customs, Ahmedabad for uploading on the official web-site-
i.e. <http://www.ahmedabadcustoms.gov.in>
5. Guard file.

1281