



सीमा शुल्क प्रधान आयुक्त (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमा शुल्क भवन, बेलाई इस्टेट, मुंबई - I
**CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI - I.**

F.No. GEN/CB/ACTN/96/2021 CBS

Date: 07.09.2021

DIN No: 20210977000000314918

ORDER No. 20 /2021-22

M/s Shlok Logistics Pvt. Ltd., (PAN-AAZCS8164M) hereinafter referred to as the Customs Broker/CB, situated at Office No. 31, Ground Floor, Neco Chamber, Plot No. 48, Sector-11, CBD Belapur - 400 614, holds a regular Customs Broker License bearing No. 11/2262, issued by Commissioner of Customs, Mumbai.

2) Acting on a specific intelligence, DRI, Kolkata intercepted one live consignment of Black Pepper imported by M/s Bruno Exports through Nhava Sheva port using Advance Authorization. The importer imported duty free goods under Advance Authorization Scheme and diverted them in the local market illegally in place of using in manufacture of export-goods. The syndicate was found to have diverted such duty free imported black pepper and dry dates worth Rs. 4.75 Crore using the same modus operandi since June, 2020 and the Customs Brokers namely M/s Peejaycee and company, M/s Interglobe Shipping and Logistics, M/s Shlok Logistics Pvt. Ltd. And M/s Silverline Global Freight Pvt. Ltd. were found to have cleared the said consignments. It was noted that the importer firm had no physical existence at any of the registered addresses, as per the IEC and Advance Authorization Licence issued in their name.

3) Further, the consignments were mostly imported by some importers who were also found non-existent at their registered addresses. Later, the consignments were sold to the Advance Authorization License Holder, M/s Bruno Exports, either on High Sea Sale basis or by transfer of ownership at the Bonded Warehouse. The consignments were then cleared by the subject CB firms without payment of Customs duty, causing huge duty loss to the Govt. exchequer of about Rs. 2.74 Crore.

4) Statements of Mrs. Anjali of M/s Bruno Exports were recorded under Section 108 of the Customs Act, 1962 on 09.03.2021 and 10.03.2021 wherein she inter alia stated that she met Shri Vipin Kumar in the office of Shri Lalit Jain (her boss) in August 2019; that she was in acute need of money at that time; that Shri Vipin Kumar informed her that he would open a company in her name

and as an identity for that she would earn Rs. 20,000/- a month; that the only work she had to do was to sign some papers; that she gave her residential address as the office of M/s Bruno Exports; that she stopped attending the office since September, 2019 as she was already earning sufficient amount as salary from Shri Vipin Kumar; that the works of M/s Bruno Exports are looked after by Shri Vipin Kumar and she knows nothing about the function and business of the firm; that separate mobile phone along with SIM was provided to her for communicating with them; that she informed her colleague Shri Rohan Kumar about her firm and he too was employed by Shri Vipin Kumar in the firm; that as far as she knows Rohan Kumar also didn't know anything about the function of the firm; that she didn't know or ever asked Shri Vipin Kumar about other partners of the firm; that she knows that Shri Vipin Kumar is the actual owner of the firm M/s Bruno Exports; that on being asked about the four imported consignments, two of which were black peppers and two dry dates where there was an evasion of Rs. 3.50 Crore approximately, she stated that she didn't know anything about the business and only Shri Vipin Kumar can clearly explain the fact; that she knew Shri Prashant Rastogi as he used to accompany Shri Vipin Kumar and sometimes used to pay her the monthly salary of Rs. 20,000/-; that she saw Shri Vipin Kumar and Shri Prashant Rastogi come and meet Shri Lalit Jain in his office; that they used to visit Shri Lalit Jain twice a week at his office.

5) Statements of Shri Rohan Kumar of M/s Bruno Exports, were recorded under Section 108 of the Customs Act, 1962 on 09.03.2021 and 10.03.2021 wherein he inter-alia stated that two persons named Shri Vipin Kumar and Shri Prashant Rastogi used to come to his boss Shri Lalit Jain who had offered his colleague Mrs. Anjali that they would open a company in her name and identity for that she would earn Rs. 20,000/- per month and the only work is to sign some papers; that as Mrs. Anjali told me about this, I agreed to join the firm; that Shri Vipin Kumar took photocopies of my PAN Card and Aadhar Card and started me paying Rs. 20,000/- per month; that on advise of Shri Vipin Kumar and Prashant Rastogi he used to sign on different papers every now and then; that when he asked about the documents, Shri Prashant Rastogi told him that they were making some business just to avoid the burden of income tax; that the mobile phone along with SIM card provided to Mrs. Anjali was used to communicate with both of them; that he only knows that Shri Vipin Kumar and Shri Prashant Rastogi are the actual owners of M/s Bruno Exports; that he knew nothing about the four imported consignments, two of which were black peppers and two dry dates where there is duty evasion of Rs. 3.50 Crore approximately; that Shri Santosh Kumar Mishra is his uncle and when DRI officers visited his house on 03.03.2021, his uncle didn't recognize him as his pet name is Sushant; that his relatives and parents call him in that name; that there are two houses

in the same postal address, one of them was occupied by his uncle and he resides in the other, with his family. Further, he stated that he didn't know what actual work was done by Shri Lalit Jain; that he didn't know directly whether their names were proposed as partners of M/s Bruno Exports; that Shri Prashant Rastogi assured him that he need not come to Kolkata in response to the summons issued to him; that after the last summon from DRI, he asked his sister Rakhi Thakur what he had been asked for, she informed him that he has to submit some license, agreements, bank statements etc. about which he knew nothing; that Shri Lalit Jain advised him to come to Kolkata immediately.

6) Statement of Shri Sadgun Ram Kathe, Director and F-card holder of M/s Shlok Logistics Pvt. Ltd. was recorded under Section 108 of the Customs Act, 1962 on 11.01.2021 wherein he inter-alia stated that they had cleared two consignments of M/s Bruno Exports by filing ex-bond Bill of Entry as 9288137 dated 23.10.2020 for warehouse Bill of Entry No. 8961729 dated 26.09.2020 and ex-bond Bill of Entry No. 9288431 dated 23.10.2020 for warehouse Bill of Entry No. 8962168 dated 26.09.2020; that they received that job of clearance of consignments from some Shri Tushar Pokharkar whom he (Shri Sadgun Ram Kathe) knew by face since the time of examination for processing their CB License; that Shri Tushar Pokharkar handed all the relevant documents including KYC of M/s Bruno Exports for filing Bill of Entry; that the original documents were held with Shri Tushar while he did his job with the scanned photo copies of those documents; that he made a WhatsApp call to Shri Rohan Kumar, partner of M/s Bruno Exports and Shri Rohan Kumar showed him his office, company's name board and that it appeared to him as a running office; that he saw their one star export house registration in the KYC and believed that they are genuine importer; that they had not handled any consignments of M/s Bruno Exports before this; that Shri Rohan Kumar gave his mobile number to Shri Tushar Pokharkar for further communication and that he got Shri Rohan Kumar's number from Shri Tushar; on being asked about how he received clearance charges, godown charges, stamp duty etc. before obtaining the delivery order from warehouse, he stated that the payments were made by the party directly as he was informed by Shri Tushar Pokharkar; that Shri Tushar paid Rs. 1500/- to his staff member Shri Sandeep Chaukekar as his charges for clearance of this consignment; that after getting the delivery order, Shri Tushar took it from him on spot for clearance of the goods from the warehouse in the trailers, already waiting there for that purpose which were arranged by Shri Tushar Pokharkar.

7) In the view of above, it appears that the CB, M/s Shlok Logistics Pvt. Ltd. (CB No. 11/2262) has failed to fulfil the obligations mandated under Regulation 10(d), 10(n) of CBLR, 2018.

7.1 **Regulation 10(d) of CBLR, 2018:** *CB shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case maybe;*

Shri Sadgun Ram Kathe, Director and F-card holder of M/s Shlok Logistics Pvt. Ltd. in his statement recorded under section 108 of the Customs Act, 1962 dated 11.01.2021 inter-alia stated that Shri Tushar Pokharkar handed all the relevant documents including KYC of M/s Bruno Exports for filing Bills of Entry; that the original documents were held with Shri Tushar while he did his job with the scanned photo copies of those documents. The CB had no contact with the original importer so as to advise him to comply with the provisions of the Act. CB should not have acted as per the direction of the persons who were not the actual importers. Thus, it appears that the CB had failed to fulfil the provisions mandated under regulation 10(d) of the CBLR, 2018.

7.2 **Regulation 10(n) of CBLR, 2018:** *CB shall verify the correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;*

Shri Sadgun Ram Kathe, Director and F-card holder of M/s Shlok Logistics Pvt. Ltd. in his statement recorded under section 108 of the Customs Act, 1962 dated 11.01.2021 inter alia stated that they received that job of clearance of two consignments of M/s Bruno Exports for filing ex-bond Bill of Entry as 9288137 dated 23.10.2020 for warehouse Bill of Entry No. 8961729 dated 26.09.2020 and ex-bond Bill of Entry No. 9288431 dated 23.10.2020 for warehouse Bill of Entry No. 8962168 dated 26.09.2020 from some Shri Tushar Pokharkar whom he (Shri Sadgun Ram Kathe) knew by face since the time of examination for processing their CB License; that he made a WhatsApp call to Shri Rohan Kumar, partner of M/s Bruno Exports and Shri Rohan Kumar showed him his office, company's name board and that it appeared to him as a running office; that he saw their One Star export house registration in the KYC and believed that they are genuine importer. Thus, it appears that the CB failed to check the authenticity of the importer by using reliable means and has violated the obligations mandated under Regulation 10(n) of CBLR, 2018.

8) In the view of above, considering the acts of omission and commission on the part of the Customs Broker firm M/s Shlok Logistics Pvt. Ltd. (CB No. 11/2262), it appears that the said firm has violated Regulation 10(d) and 10(n)

of the Customs Brokers Licensing Regulations, 2018 and is liable for action under provisions of the said Regulations.

9) Accordingly, I pass the following order:-

ORDER

9.1 I, Principal Commissioner of Customs (General), in exercise of powers conferred upon me under the provision of Regulation 16(1) of CBLR, 2018, hereby suspend the license of the CB, M/s Shlok Logistics Pvt. Ltd. (CB No. 11/2262) (PAN-AAZCS8164M) with immediate effect, being fully satisfied that the Custom Broker has prima-facie not fulfilled their obligations as laid down under Regulation 10(d) and 10(n) of CBLR. 2018.

9.2 However, I offer the Customs Broker M/s Shlok Logistics Pvt. Ltd. an opportunity of personal hearing on 21/9/2021 at 11.00 AM/PM. Any written representation against this order should reach the undersigned before the date of hearing.

9.3 CB, M/s Shlok Logistics Pvt. Ltd. is directed to surrender all the original Custom Passes issued to their employee/partner/director/proprietor immediately.

9.4 This order is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc. under the provisions of the Customs Act, 1962 and Rules/Regulations framed there under or under any other law for the time being in force.


(Sunil Jain)

**Principal Commissioner of Customs (G)
NCH, Mumbai - I.**

To,

M/s Shlok Logistics Pvt. Ltd. (CB No: 11/2262)
Office No. 31, Ground Floor,
Neco Chamber, Plot No. 48,
Sector-11, CBD Belapur - 400 614

Copy to:

1. The Principal/Chief Commissioner of Customs, Mumbai, Zone I, II & III
2. The Pr. Commissioner of Customs (Preventive), NCH, Mumbai.
3. CIU's of NCH, ACC & JNCH
4. EDI of NCH, ACC & JNCH
5. Bombay Custom House Agent Association
6. Office copy
7. Notice Board

DIN-2021097700000314918

Date of generation of DIN	08/09/2021
Name of the office issuing the document	MUMBAI - I CUS Zone
Name of the officer generating the DIN	Deepak meena
Designation of the officer generating the DIN	Inspector / Examiner / Intelligence Officer
File number	GEN/CB/ACTN/96/2021-CBS
Date of issuing document	08/09/2021
Subject of the communication (document)	ORDER
Category of the communication (document)	Orders
Selected <input type="checkbox"/> Others <input type="checkbox"/>	
Others Order Number *	20/2021-22
Authority Issuing Others Order *	Pr. COMMISSIONER OF CUSTOMS (G), MUMBAI ZONE I
Date of Issue *	08/09/2021

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