

**From :** CRU Export NCH (cru-exportmcz1@gov.in)

**To :** bikramkk.d220701@gov.in

**Cc :**

**Subject :** Fwd: copies of Order-In-Original CAO No. 95/CAC/PCC(G)/PS/CBS(ADJ) dated 08.03.2021 in the case of M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd. and Order-In-Original CAO No. 97/CAC/PCC(G)/PS/CBS(ADJ) dated 09.03.2021 in the case of M/s Future Logistics

**Date :** 11/03/2021 09:59:50

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**From:** "Arjit Sagar" <arjit.sagar81@gov.in>

**To:** "CRU Export NCH" <cru-exportmcz1@gov.in>

**Sent:** Thursday, March 11, 2021 3:27:31 PM

**Subject:** Fwd: copies of Order-In-Original CAO No. 95/CAC/PCC(G)/PS/CBS(ADJ) dated 08.03.2021 in the case of M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd. and Order-In-Original CAO No. 97/CAC/PCC(G)/PS/CBS(ADJ) dated 09.03.2021 in the case of M/s Future Logistics

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**From:** "Commissioner Customs Export Mumbai I" <comcusexp-mum1@gov.in>

**To:** "Rishi Yadav" <rishiyadav.81@gov.in>, "Arjit Sagar" <arjit.sagar81@gov.in>, "SANTOSH SONAWANE" <santosh.sm@gov.in>

**Sent:** Thursday, March 11, 2021 1:40:37 PM

**Subject:** Fwd: copies of Order-In-Original CAO No. 95/CAC/PCC(G)/PS/CBS(ADJ) dated 08.03.2021 in the case of M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd. and Order-In-Original CAO No. 97/CAC/PCC(G)/PS/CBS(ADJ) dated 09.03.2021 in the case of M/s Future Logistics

Manish Mani Tiwari

Begin forwarded message:

**From:** Customs Broker Section <cbsec.nch@gov.in>

**Date:** 11 March 2021 at 12:24:34 PM GMT+5:30

**To:** CCU Customs Mumbai Zone I <ccu-cusmum1@nic.in>, CCU Customs Mumbai Zone II <ccu-cusmum2@nic.in>, Rajiv Talwar <chiefcom@jawaharcustoms.gov.in>, CCU Customs Mumbai Zone III <cczone3@mumbaicustoms3.gov.in>, Commissioner Customs Export Mumbai I <comcusexp-mum1@gov.in>, prcc-general@gov.in, NAGENDRA BHADUR <import-1nch@gov.in>, Tejas D Koli <commr.import2@gov.in>, audit-commr.cusz1@gmail.com, Commissioner NS GEN JNCH <commr-nsgen@gov.in>, U Kumar NIRANJAN <commr-ns1@gov.in>, Sanjay Mahendru <commr-ns2@gov.in>, S K Vimalanathan <commr-ns3@gov.in>, Sunil Kumar Mall <commr-ns4@gov.in>, EDI JNCH <commr-nsappeal@gov.in>, mumbaiairportcustoms@nic.in, ccimp@accmumbai.gov.in, ccexp@accmumbai.gov.in, ccpmumbai@yahoo.co.in, sysmgr.nsa1@icegate.gov.in, Rajesh Pandey <drimzu@nic.in>, ciuacc2016@gmail.com, ciuaccsahar2016@gmail.com, ediaccum5@gmail.com, psozone3@gmail.com, psojnch2016@gmail.com, cashsection7784@gmail.com, Ajit U Nair <supdtadmn-ciujnch@gov.in>

**Subject:** copies of Order-In-Original CAO No. 95/CAC/PCC(G)/PS/CBS(ADJ) dated 08.03.2021 in the case of M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd. and Order-In-Original CAO No. 97/CAC/PCC(G)/PS/CBS(ADJ) dated 09.03.2021 in the case of M/s Future Logistics

Respected Sir/madam,

plz find enclose the copies of Order-In-Original CAO No. 95/CAC/PCC(G)/PS/CBS(ADJ) dated 08.03.2021 in the case of M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd. and Order-In-Original CAO No. 97/CAC/PCC(G)/PS/CBS(ADJ) dated 09.03.2021

in the case of M/s Future Logistics. you are requested to circulate the copy to the concern sections.

thanks and regards

CBS Section/NCH





प्रधान आयुक्त, सीमाशुल्क (सामान्य) का कार्यालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL),  
नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- 400 001.  
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001.

संचिका सं/ F.No. - S.8-09/2019-20CBS

आदेश दिनांक/Date of Order: 03.03.2021

CAO No. 97 /CAC/PCC(G)/PS/CBS(Adj)  
संख्या.

जारी दिनांक/Date of issue: 10.03.2021

DIN: 20210377000000000B43  
द्वारा जारी: प्रामरूप

Issued By: P. Saroop  
Pr. Commissioner of Customs (Gen.),  
Mumbai - 400 001.

प्रधान आयुक्त, सीमाशुल्क (सामान्य),  
मुंबई-400 001

### ORDER-IN-ORIGINAL मूल आदेश

#### ध्यानदीर्घण/ N.B. :

1. यह प्रति उमव्यक्तिको निजी उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की जा रही है।  
This copy is granted free of charge for the private use of the person to whom it is issued.

2. इस आदेशके विरुद्ध अपील मांगे गए शीके 7.5% के भुगतान पर सीमाशुल्क अधिनियम, 1962 की धारा 129A(1B)(i) के संबंध में सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवा कर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ सिर्फ जुर्माना ही विवादित हो। यह अपील इस आदेशके संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवा कर अपील अधिकरण (कार्यविधि) नियमावली, 1982, के प्रावधानों के अंतर्गत, यथोचित खंड पीठ में स्वीकार्य है।

An appeal against this order lies with the Customs, Central Excise and Service Tax Appellate Tribunal in terms of section 129A(1B)(i) of the Customs Act, 1962 on payment of **7.5%** of the amount demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. It shall be filed within three months from the date of communication of this order. The appeal lies with the appropriate bench of the Customs, Central Excise and Service Tax Appellate as per the applicable provisions of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

3. यह सूचित किया जाता है कि इस आदेशके अमलमें आते ही, न्यायनिर्णयन अधिकारी का अधिकार क्षेत्र समाप्त होता है और सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवा कर अपील अधिकरण, पश्चिम क्षेत्रीय खंड पीठ, के M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai के संदर्भ में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक 31.05.2018 के अनुसार न्यायिक आदेश तदोप्रांत न्यायनिर्णयन अधिकारी *functus officio* बन जाता है। It is informed that the jurisdiction of the Adjudicating Authority stands alienated with the conclusion of the present adjudication order and the Adjudicating Authority attains the status of '*functus officio*' as held by Hon'ble CESTAT, Mumbai in its decision in the case of M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai vide Order No. A/86617-86619/2018 dated 31.05.2018.

4. यदि एक ही प्रकरणमें उमीपक्षकारके विरुद्ध कई कारणवता ओनोटिसमलाकर आदेश पारित किया जाता है तो प्रत्येक प्रकरणमें अलग अपील दायर की जाए।  
In case where an order is passed by bunching several show cause notices on an identical issue against the same party, separate appeal may be filed in each case.

5. यह अपील फॉर्म C.A.-3 में दायर की जानी चाहिए जो कि सीमाशुल्क (अपील) नियमावली, 1982 के नियम 6 के तहत निर्धारित है एवं उमी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति द्वारा हस्ताक्षरित एवं सत्यापित की जाएगी। The Appeal should be filed in Form C.A.-3 prescribed under Rule 6 of the Customs (Appeals) Rules, 1982 and shall be signed and verified by the person specified in sub-rule 2 of rule 3 rules ibid.

6. (i) यदि प्रतिवादित आदेश, जिसके विरुद्ध अपील की गई है, में शुल्क एवं मांगे गए या जबलगाए गए जुर्माने की राशि रु. पांच लाख या इससे कम हो तो रु. 1000/-, (ii) यदि यह राशि रु. पांच लाख से अधिक हो किंतु पांच लाख से अधिक न हो तो रु. 5000/- एवं (iii) यदि यह राशि रु. पचास लाख से अधिक हो तो रु. 10000/- के शुल्क का भुगतान क्रॉसडिफेंडिफेंड के माध्यमसे अधिकरण की खंड पीठ के महायुक्त जीयक के पक्षमें जिस स्थान पर खंड पीठ स्थित है के सीमाशुल्क प्राधिकरण के कार्यालय में किया जाएगा एवं डिमांड डाफ्ट अपील के साथ संलग्न किया जाएगा।

A fee of (i) Rs. 1000/- in case where the amount of duty and interest demanded and the penalty imposed in the impugned order appealed against is Rupees Five Lakhs or less, (ii) Rs. 5000/- in case where such amount exceeds Rupees Five Lakhs but not exceeding Rupees Fifty Lakhs and (iii) Rs. 10000/- in case where such amount exceeds Rupees Fifty Lakhs, is required to be paid through a crossed bank draft in favour of the Assistant registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the bench is situated and demand draft shall be attached to the Appeal.

7. अपीलकी एक प्रतिमें कोर्टफी अधिनियम, 1870 की अनुसूची मद 6 के तहत निर्धारित रु. 50 का कोर्टफी स्टैम्प लगा होना चाहिए।  
Once copy of the Appeal should bear a Court Fee Stamp of Rs. 50 and said copy of this order attached therein should bear a Court Fee Stamp of Rs. 50 as prescribed under Schedule item 6 of the Court Fee Act, 1870, as amended.

**BRIEF FACTS OF THE CASE**

M/s Future Logistics, (PAN; AACFF8002H), situated at Plot No. 41/13, Sector-30, Vashi, Navi Mumbai-400703 (hereinafter referred to as the Customs Broker or CB) are holder of a regular Customs Broker License No. 11/1853 issued by the Commissioner of Customs, Mumbai under Regulation 9(1) of CHALR, 2004.

2. The Central Intelligence Unit of Jawaharlal Nehru Custom House investigated a case against M/s Jain Irrigations Systems Limited on the basis of intelligence received from Ahmedabad Zonal Unit of DRI that several importers appeared to have imported goods by utilizing 'Agri Infrastructure Incentive Scrips' in a manner which was not in conformity of Foreign Trade Policy. During investigation, it was found that M/s. Jain Irrigations Systems Ltd, IEC 0388080361(hereinafter referred to as 'the importer'), having registered office at Jain Valley, Shirsolli Road, Jalgaon, Maharashtra-431002, had imported goods against Bills of Entry No.5622919 dated 27.05.2014, 5658613 dated 30.05.2014, 5852407 dated 19.06.2014, 7329027 dated 10.11.2014, 7358792 dated 12.11.2014, 8525717dated 09.03.2015 and 8781024 dated 01.04.2015 by utilizing 'Agri Infrastructure Incentive Scrips', issued in terms Para 3.13.4 read with Annexure 37F of Hand Book of Procedure vol.1, by (wrongly) claiming the benefit under Notification No. 95/2009-Cus dated 11.09.2009.

2.1 Statistical summary of the imported goods and Bills of entry is as under

**CHART**

S l . N o ( 1 )	B/E No. and date (2)	Goods Imported (3)	CTH (4)	Assessabl e Value (in Rs.) (5)	Duty Debited (in Rs.) (6)	Licence No. and date (7)
1	5622919/ 27.05.201 4	Aseptic bags	392390 20	3948285	8,60,01 2	0267379/ 20.02.201 4
2	5658613/ 30.05.201 4	Aseptic bags	392390 20	4583452	9,98,36 4	0267379/ 20.02.201 4
3	5852407/ 19.06.201 4	Contact plate freezer with refrigeratio n systems	841830 90	3203770. 50	8,48,84 5	0267379/ 20.02.201 4
4	7329027/ 10.01.201 4	Fan motor, Pump, Pump seal kit, Nozzle (spare parts for	841869 90	152320	40,499	0267379/ 20.02.201 4

		evaporative condenser)				
5	7358792/ 12.01.2014	Aseptic Bag	392390 20	4672712. 49	2,53,03 9	0267379/ 20.02.2014
6	8525717/ 09.03.2015	Belt freezer vibrator, air knife, spare parts	841830 90	1331131 7.22	39,18,9 84	0267798/ 30.10.2014
7	8781024/ 01.04.2015	Contact plate freezer and pump	841869 90	4475734. 20	11,82,8 58	0267798/ 30.10.2014

3. In the present case, Importer M/s Jain Irrigations Systems Limited with the help of the two Customs Brokers viz M/s. Future Logistics and M/s. Jetwings Freight Forwarders had filed the said Bills of Entry for clearance of the impugned goods by wrongly claiming benefit under Notification No.95/2009-Cus dated 11.09.2009 using two License No.0267379 dated 20.02.2014 and 0267798 dated 30.10.2014. The said licenses were issued under Agri Infrastructure Incentive Scheme under Para 3.13.4 of FTP 2009-14. Further It was observed that Agri Infrastructure Incentive Scheme under Para 3.13.4 of FTP 2009-14, subject to other conditions were covered under Notification No. 94/2009Customs dated 11.09.2009 instead of Notification No 95/2009-Customs dated 11.09.2009, which was claimed by importer M/s Jain Irrigations Systems Limited. Further, in addition to the fact that duty benefit against the said 07 Bills of Entry had been claimed against Notification No.95/2009-Customs dated 11.09.2009. Further, it was also observed that the goods imported were not covered under Para 3.13.4 of FTP 2009-14 which means the same were not eligible for duty exemption under Notification No.94/2009- Customs dated 11.09.2009.

4. The Customs Broker firm M/s Future Logistics had filed the Bills of Entry No. 5622919 dated 27.05.2014, 5658613 dated 30.05.2014 and 5852407 dated 19.06.2014 (Sr. No. 1 to 3 in the above chart) under Notification No.95/2009-Customs dated 11.09.2009, for which goods imported against the subject bills of entry were not entitled to, in collusion with importer M/s Jain Irrigations Systems Limited. It appeared that Custom Broker M/s. Future Logistics knowingly abetted and colluded with importer M/s Jain Irrigations Systems Limited in improper clearance of the goods which had been rendered liable for confiscation under Section 111(m) & 111(o) of the Customs Act 1962. As Customs Broker M/s. Future Logistics made incorrect declaration while presenting the Bills of Entry under Section 46 of Customs Act, 1962 intentionally.

5. Further, Customs Broker M/s. Jetwings Freight Forwarders Pvt. Limited filed the Bills of Entry No.7329027 dated 10.11.2014, 7358792 dated 12.11.2014, 8525717 dated 09.03.2015 and 8781024 dated 01.04.2015 (Sr. No. 4 to 7 in the above chart) under Notification No.95/2009-Customs dated 11.09.2009, for which goods imported against the subject bills of entry were not entitled to, in collusion with importer M/s Jain Irrigations Systems Limited.

6. The goods Imported by the importer viz Aseptic bags, Contact plate freezer with refrigeration systems, Fan motor, Pump, Pump seal kit, Nozzle (spare parts for evaporative condenser), Belt freezer vibrator, air knife, spare parts, Contact plate freezer and pump are not the goods listed under Para 3.13.4 of FTP or in APPENDIX 37 F. Further, goods allowed for imports vide Notification No 94/2009 are capital goods. However, the goods actually imported by the importer were consumables and spares.

7. In view of the facts above, it appeared that the importer M/s Jain Irrigations Systems Limited & Customs Brokers deliberately claimed the benefit of inadmissible Notification No. 95/2009-Customs dated 11.09.2009. Therefore, it appeared that the claim of exemption under wrong Notification No.95/2009-Customs dated 11.09.2009 against goods imported was deliberate with intent to evade applicable duty of customs. The total assessed value of goods under the said Seven Bills of Entry was Rs. 3,43,47,591/-(Rs. Three Crore Forty Three Lakh Forty Seven Thousand Five Hundred Ninety One only) and total duty evaded by wrongly utilizing the Agri. infrastructure incentive Scrip and by wrongly claiming Notification No.95/2009-Customs dated 11.09.2009 was Rs. 81,02,601/-(Rs. Eighty One Lakh Two Thousand Six Hundred One only).

8. During investigations statements of concerned people were recorded under section 108 of the Customs Act, 1962, Shri Shailesh Sanyal, Import Coordinator, authorized representative of Jain Irrigations Systems Limited in his statement recorded on 28.11.2016 inter alia stated that they had claimed notification no. 95/2009- Customs dated 11.09.2009 and it was not according to the para 3.13.4 of FTP 2009-14; that they had inadvertently claimed notification 95/2009-Cus dated 11.09.2009; that they had not approached the customs department for rectification of mistake; that there was no Custom Notification mentioned in the above said licenses; that they manufactured fruits puree/purees, juices concentrates; that they had given true and correct declaration in terms of classification and description of goods, however they had not correctly claimed notification number 95/2009-Cus dated 11.09.2009; that their Custom Broker M/s Future Logistics and M/s Jetwings Freight forwarders had filed the above said bills of entry; that their Customs Brokers had not pointed out the wrong notification while filing the above said bills of entry.

9. Further Mrs. Richa Thakur, Partner of CHA M/s. Future Logistics during her statement recorded on 01.10.2018 under Section 108 of Customs Act 1962, inter alia stated that they were aware of the Notification 94/2009-Customs dated 11th September, 2009; that the said Notification speaks about import of Capital Goods using Agri. Infrastructure Incentive Scrip as specified under para 3.13.4 of Foreign Trade Policy 2009-2014; that they were submitting the signed copy the said Para 3.13.4 and copy of Notification 94/2009-Customs also; that they had been clearing Imports of M/s Jain irrigation Systems Limited, IEC No. 0388080361 since 2013; that they were aware of the conditions for utilizing Agri Infrastructure Incentive Scrips under Notification No. 94/2009-Cus; that they were well aware of the capital goods/equipment permitted for import as per Para 3.13.4 of Agri. Infrastructure Incentive Scheme and goods covered under Appendix 37F; that the license provided by importer to them was already registered with customs; that on approval and confirmation from importer, they filed the bills of entry as per the directions of Importer M/s Jain Irrigation Systems Limited; that as

per the information provided by importer M/s Jain Irrigation Systems, the importer was a listed manufacturing company; that it appeared that the goods were used for captive consumption; that they didn't know the actual use of the goods; that they had not personally visited the manufacturing unit for verification of the same; that the license was registered by importer themselves with the customs department; that before filing the bills of entry the document was sent for approval from them and Any licenses no. was put according to their requirement.

10. Shri Vandeeep J. Shetty, Manager of CHA M/s. Jetwings Freight Forwarders Private Limited during statement recorded on 31.07.2018, under Section 108 of Customs Act, 1962, inter alia stated that he was aware about this Notification 94/2009-Customs dated 11th September, 2009; that they had been clearing imports of M/s Jain irrigation Systems Limited, IEC No. 0388080361 since 2013 and they had followed KYC norms as per regulation 13(o) of CHALR, 2004; that the license provided by importer to them was already registered with customs; that on approval and confirmation from importer, they filed the bills of entry as per the directions of Importer M/s Jain Irrigations Systems Limited; that as per the information provided by importer M/s. Jain Irrigation Systems, the importer was a listed manufacturing company; that it appeared the goods imported were used for captive consumption; that he didn't know the actual use of the goods; that they had not personally visited the manufacturing unit for verification of the same; that the license was registered by importer themselves with the customs department; that before filing the bills of entry the document was sent for approval from the importer and any licenses number was put according to requirement of the importer.

11. The Constitution bench of the Hon'ble Supreme Court vide their order dated 30.07.2018 in the case of Commissioner of Customs (Import), Mumbai Vs. M/s. Dilip Kumar and Company in Civil Appeal NO. 3327 OF 2007 has ruled that exemption notifications should be interpreted strictly and that the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification. The Constitution bench also held that, when there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the assessee and it must be interpreted in favour of the revenue.

12. From the facts above, it is established that M/s. Jain Irrigation and Customs Brokers wrongly claimed benefit of exemption under Notification No. 95/2009-Customs dated 11.09.2009. This was done with an intention to misguide the Department to have undue benefit by claiming exemption under Notification No. 95/2009-Customs, dated 11.09.2009 utilizing Agri. infrastructure incentive Scheme issued under Para 3.13.4 of FTP 2009-14. It appears that the importer M/s Jain Irrigations Systems Limited and Customs Brokers deliberately claimed the benefit of inadmissible Notification No.95/2009 dated 11.09.2009 in spite of the fact that they were aware that the subject goods imported against Bills of Entry No. 5622919 dated 27.05.2014, 5658613 dated 30.05.2014, 5852407 dated 19.06.2014, 7329027 dated 10.11.2014, 7358792 dated 12.11.2014, 8525717 dated 09.03.2015 and 8781024 dated 01.04.2015 are neither covered under Para 3.13.4 (C) and under Appendix 37 F of Para 3.13.4 (IV) of FTP 2009-14, nor under Notification No. 94/2009-Customs dated 11.09.2009, therefore the



same are liable for payment of applicable duty of customs on merit. As the subject goods had been mis-declared with deliberate intent to evade legitimate duty of customs by claiming ineligible notification, therefore the same were not admissible for benefit claimed in terms of Notification No 95/2009-Customs dated 11.09.2009 and applicable duty was to be recovered on merit from M/s Jain Irrigations Systems Limited under Section 28(4) of the Customs Act, 1962 by invoking extended period of limitation along with applicable interest under Section 28AA of the Customs Act, 1962, therefore M/s Jain Irrigations Systems Limited have also rendered themselves liable for penal action under Section 114A of the Customs Act, 1962.

13. Based on investigation, Show Cause Notice Order No. 12/2019-20 dated 09.07.2019 was issued to the Custom Broker M/s Future Logistics. An inquiry was initiated against the CB by appointing Ms. Pallavi Gupta, Deputy Commissioner of Customs as an Inquiry Officer under Regulation 17 of the CBLR, 2018, for their failure to comply with the provisions of CBLR, 2018.

14. The Inquiry Officer completed the inquiry proceedings and submitted the inquiry report vide letter dated 13.11.2019, wherein the charges framed against the CB M/s. Future Logistics viz. contravention of Regulation 10(d) and 10(e) of CBLR, 2018 were held proved beyond doubt. The Inquiry Officer has also established the violation of Regulation 14(a), (b) and (c) of CBLR, 2018 by the charged CB under Article of Charge- III. The findings of the Inquiry Officer are discussed in detail as below.

### **INQUIRY REPORT**

1. As per the Inquiry Report dated 13.11.2019, CB M/s. Future Logistics were provided opportunities of personal hearing on 19.08.2019, 28.08.2019, 06.09.2019 and 11.11.2019 to present their defense before the Inquiry Officer. However, none of the opportunities of the personal hearing was availed by the CB. As the Charged CB did not attend the hearings on the designated date and time, the Inquiry Officer concluded the proceedings as an ex-parte on the basis of facts.

2. The Inquiry Officer further observed that the Customs Broker was well aware of the fact that the Bills of Entry in the subject case were filed by him on behalf of Importer. The Customs Broker was also aware that the said act will result in undue benefit to the importer and loss to the government revenue. Therefore, the Customs Broker was required to bring the said facts to the notice of the Customs Authorities, however, the Customs Broker M/s Future Logistic holder of a CB License No. 11/1853 did not Inform the same to the Customs Authorities and on the other hand, the Customs Broker abetted the importer in the act of evasion of custom duty by filing the Bills of Entry. Accordingly, the Inquiry Officer held that the Customs Broker is liable for violation of Regulation 10(d) of CBLR, 2018.

3. The Inquiry Officer has stated that in the instant case, from the facts of the case as well as from the statements, it is evident that the Customs Broker processed the documents for filing of Bills of Entry without exercising due diligence to ascertain the correctness of the information. The CB has not verified the documents submitted by the importer. The CB has blindly accepted the documents. The CB filed the Bills of Entry relying on unverified and unauthenticated invoice. It was further observed by the Inquiry Officer

that the Customs Broker was well aware of the fact that the benefit is being wrongly availed at the time of filing of Bills of Entry; that the Customs Broker by their acts of commission and omission had facilitated evasion of payment of legitimate customs duty by the importer. Accordingly, the Inquiry Officer held that the CB has grossly failed in discharging their duties as required under Regulation 10(e) of CBLR, 2018.

4. The Inquiry Officer has proved the violation of charges i.e. 10(d) and 10(e) of the CBLR, 2018 against the CB. In addition to this, the Inquiry Officer has observed that CB appeared to have aided the importer in evasion of legitimate Customs duty. The Inquiry Officer observed that if the CB had been vigilant and performed their duties efficiently, this unauthorized filing of Bills of Entry which resulted in the evasion of payment of customs duty would not have taken place. The Customs Broker failed to bring the discrepancies to the notice of the Customs Authorities and therefore, the CB is liable for violation of Regulation 14(a), (b) and (c) of CBLR 2018. Accordingly, the Inquiry Officer held the violation of Regulation 14(a), (b) and (c) of CBLR 2018 as "Proved" against CB under article of charge -III.

5. The Inquiry Officer has concluded that the charges leveled against the CB are based on the Investigations that the Customs Broker M/s Future Logistics (11/1853) had filed Bs/E and attempted to clear the goods into India imported in the name of M/s. Jain Irrigations Systems (importer). Further, the CB has added and abetted for monetary considerations. Moreover, as the CB has neither submitted any defense, nor appeared for any of the personal hearings granted; also leads the Inquiry Officer to find that the CB was hand in glove with importer in this endeavor of clearing of goods and evasion of Customs Duty and other necessary compliance related with the import of goods by importer. The role of each and every person involved in this case also appeared to be suspicious and neither have they represented their case nor have they submitted any written communication. It also indicates that they do not take departmental proceedings seriously and also not having respect towards Inquiry Proceedings.

6. The inquiry report dated 13.11.2019 was shared with the CB vide letter dated 28.11.2019 under regulation 17(6) of CBLR, 2018.

### **RECORDS OF THE PERSONAL HEARING**

A personal hearing was fixed on 20.12.2019; however, the CB did not attend the hearing. Therefore, the date of hearing was re-scheduled on 08.01.2020 and the same was intimated to the CB vide letter dated 30.12.2019. However, due to the transfer of the Adjudicating Authority the personal hearing on 08.01.2020 could not be held and the CB was granted another opportunity of personal hearing on 04.03.2020. The same was intimated to the CB vide mail dated 21.02.2020. The Customs Broker also did not attend the personal hearing scheduled on 04.03.2020, subsequently; personal hearings were fixed on 15.07.2020, 28.08.2020, 14.09.2020, 23.09.2020 and 15.10.2020. The date of personal hearing granted to CB were intimated vide letters dated 13.07.2020, 20.08.2020, 07.09.2020, 15.09.2020 and 06.10.2020 respectively. However, despite granting several opportunities of personal hearings, none of them was availed in person or through video conferencing facility by the CB.

## DISCUSSION AND FINDINGS

1. I have gone through the case, material facts on record, Inquiry Report and examined the role and conduct of CB in the case before me.
2. In terms of Show Cause Notice dated 20.05.2019 vide F. No. SG/Misc-157/2015-16/Part(II)/CIU/JNCH, issued by the Commissioner of Customs(G) JNCH, Nhava Sheva, it was revealed that M/s. Jain Irrigations Systems Ltd, (the importer), having their registered office at Jain Valley, Shirsoli Road, Jalgaon, Maharashtra-431002, had imported goods against Bills of Entry No.5622919 dated 27.05.2014, 5658613 dated 30.05.2014, 5852407 dated 19.06.2014, 7329027 dated 10.11.2014, 7358792 dated 12.11.2014, 8525717dated 09.03.2015 and 8781024 dated 01.04.2015 by utilizing 'Agri Infrastructure Incentive Scrips', issued in terms Para 3.13.4 read with Annexure 37F of Hand Book of Procedure Vol.1. They had incorrectly claimed the benefit under Notification No. 95/2009-Cus dated 11.09.2009 using two License No.0267379 dated 20.02.2014 and 0267798 dated 30.10.2014. The said licenses were issued under Agri Infrastructure Incentive Scheme under Para 3.13.4 of FTP 2009-14. Further, It was observed that Agri Infrastructure Incentive Scheme under Para 3.13.4 of FTP 2009-14, is subject to conditions and goods are covered under Notification No. 94/2009Customs dated 11.09.2009 instead of Notification No 95/2009-Customs dated 11.09.2009, which was claimed by importer M/s Jain Irrigations Systems Limited. Further, in addition to the fact that duty benefit against the said 07 Bills of Entry had been claimed against Notification No.95/2009-Customs dated 11.09.2009 instead of Notification No.94/2009-Customs dated 11.09.2009. It was also observed that the goods imported were not covered under Para 3.13.4 of FTP 2009-14. This means the same were not eligible for duty exemption under Notification No.94/2009- Customs dated 11.09.2009. The said 07 Bills of Entry were filed by the Customs Brokers M/s Future Logistics and M/s Jetwings Freight Forwarders.
  - 2.1 During investigation it was revealed that the Customs Broker M/s. Future Logistics had filed 03 Bills of Entry i.e Bills of Entry No. 5622919 dated 27.05.2014, 5658613 dated 30.05.2014 and 5852407 dated 19.06.2014 under Notification No. 95/2009-Customs dated 11.09.2009 for which goods were imported by the importer M/s Jain Irrigations Systems Limited.
3. In this regard, a Show Cause Notice No. 12/2019-20 dated 09.07.2019 vide file no. S/8-09/2019-20 CBS was issued to the CB, M/s Future Logistics by the Commissioner of Customs (G), Mumbai, wherein charges of contravention of Regulation 10(d) and 10(e) of the CBLR, 2018 were framed against the said CB and Ms. Pallavi Gupta, Deputy Commissioner of Customs was appointed as inquiry officer to conduct the inquiry proceedings.
4. I find from the Inquiry Report dated 13.11.2019 that the CB M/s. Future Logistics did not attend the personal hearing on 19.08.2019, 28.08.2019, 06.09.2019 and 11.11.2019 provided to them by the Inquiry Officer. However, based on the facts, the Inquiry Officer has proved the charges of violation of Regulation 10(d), 10 (e) and 14 (a), (b), (c) of the CBLR, 2018 against the CB.
5. I find that ample opportunities of personal hearing were granted to the CB by the Adjudicating Authority on 08.01.2020, 04.03.2020, 15.07.2020, 28.08.2020, 14.09.2020, 23.09.2020 and 15.10.2020. However, none of the

above mentioned opportunities of personal hearing granted to CB was availed by them. Hence, I proceed with ex-parte adjudication on the basis of the material facts and evidence available on record and the Inquiry Officer report.

6. I now examine the charges alleged in the SCN and in Inquiry Report sequentially. In respect of Regulation 10(d) of CBLR 2018 it has been alleged that the CB did not advise their client to comply with the provisions of the Act, other allied Acts and the Rules and Regulations thereof, and in case of noncompliance, did not bring the matter to the notice of the DC/AC of Customs. I find that Mrs. Richa Thakur, Partner of CHA M/s. Future Logistics during statement recorded on 01.10.2018 under Section 108 of Customs Act 1962, inter alia stated that they were aware of the Notification 94/2009-Customs dated 11th September, 2009; that the said Notification speaks about import of Capital Goods using Agri. Infrastructure Incentive Scrip as specified under para 3.13.4 of Foreign Trade Policy 2009-2014; that they were aware of the conditions for utilizing Agri Infrastructure Incentive Scrips under Notification No. 94/2009-Cus; that they were aware of the capital goods/equipment permitted for import as per Para 3.13.4 of Agri. Infrastructure Incentive Scheme and goods covered under Appendix 37F; that they didn't know the actual use of the goods. Further I find that Sh. Shailesh Sanyal, Import co-coordinator, authorized representative of M/s Jain Irrigations Systems Limited in his statement recorded under Section 108 of Customs Act, 1962 on 28.11.2016, 21.02.2017 and 13.08.2018 inter alia stated that they had inadvertently claimed notification no. 95/2009- Customs dated 11.09.2009 and it was not according to the para 3.13.4 of FTP 2009-14; that they did not approach the customs department for rectification of mistake; that there was no Customs Notification mentioned in the above said licenses; that their Customs Broker did not point out the wrong notification while filing the Bills of Entry.

6.1 I find that despite the CB being well aware of the Notification No. 94/2009-Customs dated 11th September, 2009, the process of utilization of Agri. Infrastructure Incentive Scrips, that the goods imported by the importer were not listed in that scheme, yet they did not advise the importer about the same. I find that the CB was also aware that the said act would result in undue benefit to the importer and loss to the Government revenue. Thus, I find that the CB has deliberately failed to bring the fact of non-compliance of due Rules & procedure to the notice of the Customs Authorities. I also find that the CB facilitated the evasion of payment of duty by the importer whereas a Customs Broker is required to advise his clients of the legal process and procedure to be followed. In the present case the CB totally failed to advise his client which resulted in the loss to the Government revenue. Thus the CB has deliberately failed to comply with the provisions of Regulation 10 (d) of the Customs Broker Licensing Regulation, 2018, since, there was malafide intention to defraud the government exchequer.

7. In respect of Regulation of 10(e) of CBLR2018 it has been alleged in the Show Cause Notice that the CB has not exercised due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage, in this regard I find from the statement of Mrs. Richa Thakur, Partner of CHA M/s. Future Logistics during her statement recorded on 01.10.2018 under Section 108 of Customs Act, 1962 wherein she inter alia admitted that the importer was a listed manufacturing company; that they didn't know the actual use of the goods;

that they had not personally visited the manufacturing unit for verification of the same; that they filed the Bs/E as directed by the importer. From the above admission by Mrs. Richa Thakur, Partner of CHA M/s. Future Logistics, I find that the CB did not show due diligence to verify the correctness of the information given by the importer, even being unaware about the actual use of the goods as well as the manufacturing unit of the importer. I find that the CB could not explain why they did not point out the wrong notification while filing the Bills of Entry. It can be reasonably construed that Custom Broker is very well versed with the aspect of declaration of goods, classification and duty impact. Clearly the CB made no attempt to familiarize the clients with the legal procedure to be followed and the duties to be paid. Instead of exercising the due diligence to impart correct information to the IEC holder, the CB facilitated the evasion of duty. The CB were not efficient in their duties in this case, thus the CB have contravened the provisions of Regulation 10(e) of CBLR, 2018.

8. From the facts of the case, it was found that the CB M/s Future Logistics had knowingly and intentionally claimed the exemptions of duties under self-assessment to duty under Section 17(1) of the Customs Act, 1962 by claiming the wrong Notification No. 95/2009-Customs dated 11.09.2009. This notification does not cover the subject impugned goods imported vide the said Bills of Entry. The impugned goods vide the said Bills of Entry were mis-declared deliberately and willfully by suppressing true and correct declaration with an intention to evade legitimate duty of Customs and violated the provisions of Customs Act, 1962. This was done by the importer and the CB with an intention to misguide the department in spite of knowing the fact the subject goods imported were neither covered under Para 3.13.4 (C) and under Appendix 37 F of Para 3.13.4 (IV) of FTP 2009-14, nor did under Notification No. 94/2009-Customs dated 11.09.2009.

9. The Hon'ble Supreme Court in the case of Commissioner of Customs V/s. K. M. Ganatra and Co. in civil appeal no. 2940 of 2008 approved the observation of Hon'ble CESTAT Mumbai in M/s. Noble Agency V/s. Commissioner of Customs, Mumbai that;

*"A Custom Broker occupies a very important position in the customs House and was supposed to safeguard the interests of both the importers and the Customs department. A lot of trust is kept in CB by the Government Agencies and to ensure made under CBLR, 2013 and therefore rendered themselves liable for penal action under CBLR, 2013 (now CBLR, 2018)"*

10. I find that the Custom Broker M/s. Future Logistics knowingly abetted and colluded with importer M/s Jain Irrigations Systems Limited in improper clearance of the impugned goods; that the CB made incorrect declaration while presenting the Bills of Entry under Section 46 of the Customs Act, 1962, intentionally; therefore, they are liable for penal action under CBLR, 2018. The above evidence on record clearly indicates that the CB was working in a negligent manner, and violated the obligations cast upon them under the CBLR, 2018. The CB has failed to discharge duties cast on him under Regulation 10(d), and 10(e) of CBLR, 2018 which resulted in the undue benefit of Notification no. 95/2009-Customs dated 11.09.2009 by the importer M/s Jain Irrigations Systems Limited. Accordingly, I am inclined to revoke the CB License and pass the following order.

**ORDER**

1. I, Principal Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7), of the CBLR, 2018, pass the following order:

- (i) I hereby impose penalty of Rs.50,000/- (Rupees Fifty Thousand only) on M/s. Future Logistics, bearing CB License No. 11/1856 (PAN No.AACFF8002H) under Regulation 18 of the CBLR, 2018.
- (ii) I hereby order for forfeiture of entire amount of security deposit furnished by the CB, under Regulation 14 of the CBLR, 2018.
- (iii) The CB License No.11/1856 is ordered to be revoked under Regulation 14 of the CBLR, 2018.
- (iv) That the CB surrender the original License as well as all the 'F', 'G' & 'H' cards issued there under immediately.

2. This order is passed without prejudice to any other action which may be taken against the Customs Broker and their employees under the Customs Act, 1962, or any other act for the time being in force in the Union of India.

  
9/3/24  
**(PRACHI SAROOP)**

PRINCIPAL COMMISSIONER OF CUSTOMS (G)  
MUMBAI ZONE-I

To,  
M/s. Future Logistics, (CB No. 11/1856)  
(PAN No. AACFF8002H)  
Plot No.41/13, Sector 30,  
Vashi, Navi Mumbai,  
Mharashtra - 400 703.

Copy to:-

1. The Pr. Chief Commissioner of Customs, Mumbai I, II, III Zone
2. All Commissioners/Pr. Commissioner of Customs, Mumbai I, II, III Zone.
3. CIU's of NCH, ACC & JNCH
4. EDI of NCH, ACC & JNCH
5. ACC (Admn), Mumbai with a request to circulate among all departments.
6. JNCH (Admn) with a request to circulate among all concerned.
7. Cash Department, NCH, Mumbai.
8. Notice Board.
9. Office Copy.
10. Box File



o/c  
प्रधान आयुक्त, सीमाशुल्क (सामान्य) का कार्यालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL),  
नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- 400 001.  
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001.

संचिका सं./ F.No. - S/8-34/2019-20CBS

आदेश दिनांक/Date of Order: 08.03.2021

CAO No. 95/CAC/PCC(G)/PS/CBS(Adj)

जारी दिनांक/Date of issue: 09.03.2021

संख्या:

DIN : 2021037700000000D8FD

द्वारा जारी : प्रारूप

Issued By : P. Saroop

प्रधान आयुक्त, सीमाशुल्क (सामान्य)),  
मुंबई -400 001

Pr. Commissioner of Customs (Gen.),  
Mumbai - 400 001.

**ORDER-IN-ORIGINAL मूल आदेश**

**ध्यान दीजिए/ N.B. :**

1. यह प्रति उस व्यक्ति को निजी उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की जा रही है।  
This copy is granted free of charge for the private use of the person to whom it is issued.

2. इस आदेश के विरुद्ध अपील माँगें ग्राशी के 7.5% के भुगतान पर सीमाशुल्क अधिनियम, 1962 की धारा 129A(1B)(i) के संबंध में सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवा कर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ मिफ्र जुर्माना ही विवादित हो। यह अपील इस आदेश के संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवा कर अपील अधिकरण (कार्यविधि) नियमावली, 1982, के प्रावधानों के अंतर्गत, यथोचित खंड पीठ में स्वीकार्य है।

An appeal against this order lies with the Customs, Central Excise and Service Tax Appellate Tribunal in terms of section 129A(1B)(i) of the Customs Act, 1962 on payment of 7.5% of the amount demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. It shall be filed within three months from the date of communication of this order. The appeal lies with the appropriate bench of the Customs, Central Excise and Service Tax Appellate as per the applicable provisions of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

3. यह मुचित किया जाता है कि इस आदेश के अमल में आते ही, न्यायनिर्णयन अधिकारी का अधिकार क्षेत्र समाप्त होता है और सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवा कर अपील अधिकरण, पश्चिम क्षेत्रीय खंड पीठ, के M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai के संदर्भ में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक 31.05.2018 के अनुसार न्यायिक आदेश तदोत्प्रांत न्यायनिर्णयन अधिकारी *functus officio* बन जाता है। It is informed that the jurisdiction of the Adjudicating Authority stands alienated with the conclusion of the present adjudication order and the Adjudicating Authority attains the status of '*functus officio*' as held by Hon'ble CESTAT, Mumbai in its decision in the case of M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai vide Order No. A/86617-86619/2018 dated 31.05.2018.

4. यदि एक ही प्रकरण में उसी पक्षकार के विरुद्ध कई कारण बताओ नोटिस लगाकर आदेश पारित किया जाता है तो प्रत्येक प्रकरण में अलग अपील दायर की जाए। In case where an order is passed by bunching several show cause notices on an identical issue against the same party, separate appeal may be filed in each case.

5. यह अपील फॉर्म C.A.-3 में दायर की जानी चाहिए जो कि सीमाशुल्क (अपील) नियमावली, 1982 के नियम 6 के तहत निर्धारित है एवं उसी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति द्वारा हस्ताक्षरित एवं सत्यापित की जाएगी। The Appeal should be filed in Form C.A.-3 prescribed under Rule 6 of the Customs (Appeals) Rules, 1982 and shall be signed and verified by the person specified in sub-rule 2 of rule 3 rules *ibid*.

6. (i) यदि प्रतिवादित आदेश, जिसके विरुद्ध अपील की गई है, में शुल्क एवं मांगे गए व्याज व लगाए गए जुर्माने की राशि रु. पाँच लाख या इससे कम हो तो रु. 1000/-, (ii) यदि यहराशि रु. पाँच लाख से अधिक हो किंतु पचास लाख से अधिक न हो तो रु. 5000/- एवं (iii) यदि यहराशि रु. पचास लाख से अधिक हो तो रु. 10000/- के शुल्क का भुगतान क्रॉसड बैंक ड्रा फटे के माध्यम से अधिकरण की खंड पीठ के सहायक पंजीयक के पक्ष में जिस स्थान पर खंड पीठ स्थित है, के किमी भी राष्ट्रीय क्रूट बैंक की शाखा में किया जाए एवं डिमांड ड्रा फटे अपील के साथ संलग्न किया जाए।

A fee of (i) Rs. 1000/- in case where the amount of duty and interest demanded and the penalty imposed in the impugned order appealed against is Rupees Five Lakhs or less, (ii) Rs. 5000/- in case where such amount exceeds Rupees Five Lakhs but not exceeding Rupees Fifty Lakhs and (iii) Rs. 10000/- in case where such amount exceeds Rupees Fifty Lakhs, is required to be paid through a crossed bank draft in favour of the Assistant registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the bench is situated and demand draft shall be attached to the Appeal.

अपीलकीाकप्रनिमेंकोर्टफीअधिनियम, 1870 कीअनुसूचीमद 6 केतहतनिर्धारितरु. 50 काकोर्टफिस्टैम्पलगाहोनाचाहिए।

Once copy of the Appeal should bear a Court Fee Stamp of Rs. 50 and said copy of this order attached therein should bear a Court Fee Stamp of Rs. 50 as prescribed under Schedule item 6 of the Court Fee Act, 1870, as amended.



## Brief facts of the Case:

The M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd is holding a Regular Customs Broker Licence No. 11/2000[hereinafter referred to as the Customs broker/CB] (PAN No. AAGCR6697F) issued under Reg. 7(1) of Customs Broker Licensing Regulations, 2013 [Now Reg. 7(2) of Customs Broker Licensing Regulations, 2018] from the Mumbai Commissionerate and M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd. having registered office address Flat No. 103, Goodwill Corner, Plot No.30, Sector 14, Koparkhairane, Navi Mumbai 400709 .

2. Intelligence was developed by Marine and Preventive Intelligence Unit (MPIU-I), Preventive Commissionerate, Mumbai that booked a case against importer M/s. S.B. Marketing, in this case, branded bicycles valued at Rs. 1,48,74,884/- were seized under seizure memo dated 27,28 & 29 11.2018 as the IEC holder M/s. S.B. Marketing has mis-declared the goods imported under Bills of Entry No 8889371, 8870218 and 8909332 dated 17.11.18, 15.11.18 and 19.11.2018.

An offence report vide letter F. No. MPIU-I/II-09/2018-19 Mumbai dated 08.08.2019 enclosing a copy of the SCN dated 24.05.2019 along with RUDs, was received from Commissioner of Customs (Preventive) Mumbai on 19.08.19 wherein it was requested to take action against CB M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd (CHA No.11/2000) under CBLR 2018 as the CB has violated regulation 10(b) and 13(7) during the clearance of said Bs/E.

3. Details are that, specific information was received on 26.11.2018 by MPIU-I revealing that M/s. S.B. Marketing, C-6, 12-C Wing, Abbas Building, Jalbhoy Street, Khethwadi, Girgaon, Mumbai-400 004 (IEC AUAPJ4960E) had imported high valued branded bicycles, fitted with 21 speed gear and dual disc brakes, stuffed in 3 Containers bearing Nos. i) CCLU 6621624 covered under Bill of Entry No. 8870218 dated 15.11.2018; ii) TCLU 4619970 covered under Bill of Entry No. 8909332 dated 19.11.2018; and iii) Container No. MSKU 9315508 covered under Bill of Entry No. 8889371 dated 17.11.2018, kept at three separate Container Freight Stations viz. i) M/s. Apollo Logisolutions Ltd., Plot No.59, KoneSavla, Rasayani, Road Somatane Village, Panvel, District Raigad-410 206;ii) M/s. Kerryindeev Logistics Pvt. Ltd., Somatane Village, Panvel, Raigad, and iii) M/s.APM Terminals India Pvt. Ltd., Block No.5-18, Sector-6, Dronagiri Warehousing Complex, Navi Mumbai 400 707, respectively, by mis-declaring the goods as "Bicycle [Goods are unbranded Chinese origin]". The imported goods were required to be examined 100% to recover the appropriate customs duties. The said information was immediately recorded and letters were issued to the concerned Container Freight Stations to put on hold the said 3 Containers.

4. During the course of investigation the above mentioned import consignments stuffed in Containers were examined under panchanama dated 27.11.2018 & 28.11.2018 and 29.11.2018. Representative samples i.e. (2) Bicycles each from each Container (total 6), were drawn from all the 3 containers. Shri Bhavik K. Dand, representative of CHA M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. was present during 100% examination of the said all three Containers No. CCLU 6621624 & TCLU 4619970 and MSKU 9315508 conducted under panchnama dated 27.11.2018 & 28.11.2018 and

29.11.2018 respectively. The Bill of Entry-wise following documents were submitted at respective place of examination:

Sr. No.	B/E No. & Date	Invoice No. & Date	Bill of lading No. and Date	Consignee	Examination Date	Container No. and CFS name
1.	8870218 dated 15.11.2018	18TF17624 5 dated 25.10.2018	COAU702159 8480 dated 29.10.2018	M/s. Tianjin Textile Group Import And Export Inc, 3, Yunnan Road, Tianjin, CHINA.	27.11.2018	CCLU6621 624- M/s. Apollo Logisolutions Ltd
2.	8909332 dated 19.11.2018	18tf176246 dated 12.10.2018	8008100767 58 dated 04.11.2018	M/s Tianjin Makeraley Bicycle Co. Ltd., TIANJIN, CHINA.	28.11.2018	TCLU 4619970 - M/s. Kerryindev Logistics Pvt. Ltd
3.	8889371 dated 17.11.2018	18TF17624 4 dated 19.10.2018	MAEU96674 1443 dated 23.10.2018	M/s Tianjin Textile Group Import And Export Inc, 3, Yunnan Road, Tianjin, CHINA.	29.11.2018	MSKU 9315508 - M/s. APM Terminals India Pvt. Ltd

The value and description of import consignment as declared in the Bill of Entry No. 8870218 dated 15.11.2018 is as under:

Description	Nos.	Assessable Value (in Rs.)
26" Bicycle [Goods are unbranded Chinese origin]	236	Rs.4,93,617/-
Total	236	Rs.4,93,617/-

Upon examination of the said goods, instead of the declared plain Un-branded 26" Bicycles, the import consignment was found to be of Branded Bicycles with Disc Brakes & Fat/Thin tyres as under:

Description	Brand of Bicycle	Nos.	Website based Estimated Value (in Rs.)
Bicycle with Shimanu brand Gears, Disc brakes and Fat Tyres.	BORGKI	200	43,98,000/-
Bicycle with Shimanu brand Gears, Disc brakes and Thin Tyres.	BORGKI	35	4,35,050/-
Bicycle with Shimanu brand Gears, Disc brakes and Fat Tyres.	SHIMANU	01	21,990/-
Total		236	Rs. 48,55,040/-

The value and description of import consignment as declared in the Bill of Entry No. 8909332 dated 19.11.2018 is as under:

Description	Nos.	Assessable Value (in Rs.)
26" Bicycle [Goods are unbranded Chinese origin]	206	Rs.4,20,775.60/-
Total	206	Rs. 4,20,775.60/-

During the course of the examination, instead of the declared plain Un-branded 26" Bicycles, the import consignment was found to be of Branded Bicycles with Disc Brakes & Fat tyres as under:

Description	Brand of Bicycle	Nos.	Web-site based Estimated Value (in Rs.)
Bicycle with Shimanu brand Gears, Disc Brakes and Fat Tyres.	JAGUAR	206	Rs. 50,46,794/-
Total		206	Rs. 50,46,794/-

Apart from the above 206 Bicycles, 3 packages containing 50 nos. of MAQISI' brand Cycle Tyres and 50 nos. of Un-Branded Tubes which were not declared in the Bill of Entry and having Estimated Value, based on the available web-site prices, of Rs. 1,40,000/-, were also found and the same shall be discussed in detail separately.

The value and description of import consignment as declared in the Bill of Entry No. 8889371 dated 17.11.2018 was as under:

Description	Nos.	Assessable Value (in Rs.)
26" Bicycle [Goods are unbranded Chinese origin]	235	Rs.4,80,011/-

During the course of the examination, instead of the declared plain Un-branded 26" Bicycles, the import consignment was found to be of Branded Bicycles with Disc Brakes & Fat/Thin tyres as under:

Description	Brand of Bicycle	Nos.	Web site based Estimated Value (in Rs.)
Bicycle with Shimannu brand Gears, Disc brakes and Fat tyres.	BORGKI	200	Rs. 43,98,000/-
Bicycle with Shimannu brand Gears, Disc brakes and Thin tyres.	BORGKI	35	Rs. 4,35,050/-
Total		235	Rs.48,33,050/-

5. During the course of investigation, discrepancies viz. non-declaration of Brand, non-declaration of goods etc. found at the time of the examination of consignments, the entire import consignment covered under the Bills of Entry No. 8870218 dated 15.11.2018; B/E No. 8909332 dated 19.11.2018 and B/E No. 8889371 dated 17.11.2018 of M/s. S. B. Marketing, found with viz. i) 470 nos. BORGKI, 206 nos. JAGUAR, 1 no. SHIMANU - total 677 nos. of Branded Bicycles, ii) Un-declared 50 nos. MAQISJ' brand Cycle Tyres and iii) 50 nos. of Un-branded Tubes, having total estimated Market Value of Rs.1,48,74,884/- [Rupees One Crore Forty-Eight Lakh Seventy-Four Thousand Eight Hundred Eighty-Four only], was seized under the Seizure Memos dated 27.11.2018 (CCLU 6621624), dated 28.11.2018 TCLU 4619970 and dated 29.11.2018 MSKU 9315508, respectively, under the provisions of Section 110 (1) of the Customs Act, 1962.

6. During the course of investigation statement of Shri Bhavik Ketan Dand, representative of M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. dated 28.11.2018, who was present during the examination of the subject three Bills of Entry of M/s. S.B. Marketing, was recorded under Section 108 of Customs Act, 1962, wherein he, inter alia, stated that:

"He is doing customs clearance work for M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd., (CHA No.11/2000) since 2016 and he directly dealt with M/s. S.B. Marketing and the customs clearance was done through M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. The quality of the bicycles observed by him during 100% examination done is of very superior quality and that the said bicycles also possess brands of "BORGKI", "SHIMANU" & "JAGUAR" which are fitted with gears, steel disc brakes and very fat tyres with attractive colours. These consignments were totally of a different quality than the earlier consignment which had been imported under Bill of Entry No. 8224964 dated 27.09.2018. The valuation done by the customs (M & P Wing) in the present consignment under B/E No.88702198 dated 15.11.2018 - Rs.48,55,040/- & B/E No.8909332 dated 19.11.2018 - Rs.51,86,794 - was correct and he accepted the same as the existing market price as seen & available in marketing websites. He was kept in dark about the quality and the branded nature of the goods. He was of the opinion that the present consignment was not of the similar nature like the earlier consignments received under Bill of Entry No. 8224964 dated 27 09 2018. After opening of the container and on seeing above-mentioned brands, he contacted Mr. Bharat Jain and confirmed that Mr. Bharat Jain was aware of the branded nature of the goods. He did not know about the 3 un-declared cartons of Tyres tubes, but on enquiry after

examination, Mr. Bharat Jain informed him that the same were received as replacement of worn out tyres. Mr. Bharat Jain was, therefore, aware of the said 3 cartons of Tyres/tubes were un-declared in the Bill of Entry.

6.1 Further statement dated 06.12.2018 of Shri Bhavik Ketan Dand, was recorded under Section 108 of Customs Act, 1962, wherein he, inter alia, stated that the owner of M/s. S.B. Marketing was Shri Hitesh Jain but the business was handled by his father Mr. Bharat Jain. The cost of freight was around 700 \$ per container and insurance was 1.125% of the cost of the goods. Earlier he was working with M/s. Exim Trans trade India Pvt. Ltd. till 2014 and had surrendered the earlier KardexNo.D1457. For examination of the earlier bicycle container, he had an authority letter of CB M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd.. He had handled a total of 09 consignments of M/s. S.B. Marketing viz. 04 consignments of bicycles (including the present 03 consignments); 02 consignments of watch boxes; 01 container of gift/toys; 02 containers of LED TVs. He was present during customs examination without having valid Kardex and without the presence of CB, which is in violation of CBLR 2018 Rules and Regulations; that Shri Bhavik Ketan Dand admitted having dealt with Shri Bharat Kumar Babulal Jain, in spite of knowing that he was not the actual owner of the IEC holding firm M/s. S.B. Marketing and went on to file the subject three Bs/E wherein the impugned seized goods were either not declared at all (Tyres/Tubes) or their brand & superior technical nature was deliberately suppressed. The said acts of commission & omission on the part of Shri Bhavik Ketan Dand resulted in various above-mentioned contraventions of the Customs Act, 1962, making the impugned seized 677 nos. of branded Bicycles and 50 Nos. each of Un-Declared Bicycle Tyres / Tubes under Section 111 of the Customs Act, 1962, thereby making him liable for penalty under Section 112 of the Customs Act, 1962. Further, Shri Bhavik Ketan Dand after having accepted all the import documents viz. Bill of lading, Overseas supplier's Invoice etc. from Shri Bharat kumar Babulal Jain, knowing well that actual owner of the IEC holding firm M/s. S.B. Marketing, went on to prepare the documents required customs clearance viz. Check-list, Bill of Entry wherein the impugned seized goods were either not declared at all (Tyres/Tubes) or their brand & superior technical nature was deliberately suppressed. He was, therefore, instrumental in preparing documents (Check-list, Bills of Entry etc.) which are false or incorrect in material particulars in the transaction of the business (import clearance/ assessment) of the Customs Act, 1962, thereby making him liable for penalty under Section 114 AA of the Customs Act, 1962.

7. During the course of investigation statement of Shri Vikas S. Bhoite, Director of M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. dated 28.11.2018, was recorded under Section 108 of Customs Act, 1962, wherein he, inter alia, stated that Mr. Bhavik Dand was working as an "Import Manager" and obtained business for M/s. S.B. Marketing. He was not in a position to obtain the credentials of the importer, hence, the onus of verifying the authenticity of consignments of M/s. S. B. Marketing was entirely on Mr. Bhavik Dand.

7.1 Further statement dated 05.12.2018 of Shri Vikas S. Bhoite, was recorded under Section 108 of Customs Act, 1962, wherein he, inter alia, that they undertook the clearance of M/s. S.B. Marketing's earlier consignments; that they had received import documents of bicycle consignments viz. overseas supplier's Invoice, Packing List and Bill of Lading etc. according to these

documents, the import consignment was of cycle (unbranded) of Chinese origin, without gear had filed earlier Bill of Entry No.8224964 dated 27.9.2018; that regarding the present three consignments, he stated that M/s. S. B. Marketing had declared the import goods as 26" bicycles un-branded of Chinese origin and attempted to import bicycles of brands Borgki, Jaguar and Shimanu, fitted with 21 gear of Shimanu brand, Fat Tyres, Disc brakes, attractive colours. M/s. S. B. Marketing had also not declared 50 tyres of "Maqisi" brand and 50 unbranded tubes, in the respective Bills of Entry which were also not mentioned in the overseas supplier invoices;

8. In nutshell, it appears that the non-declaration of brands and quality of the seized Bicycles as well as the non-declaration of 3 cartons Tyres/Tubes in the respective Bills of Entry were conscious & deliberate actions with intent to evade the differential Customs duty in respect of the impugned seized 677 Branded Bicycles and to evade the total Customs duty payable on the seized Un-declared 50 nos. each of Tyres & Tubes. However in the whole episode Shri Bhavik Ketan Dand, representative of M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd., was neither the employee nor had any proprietary interests in the said CB firm, actually this CB firm belonging to Shri Vikas S. Bhoite. In his statement dated 05.12.2018, Shri Vikas S. Bhoite, has expressly admitted that Shri Bhavik Dand did not have any Kardex No. and therefore, they had issued him a Customs Pass so that he (Shri Bhavik) could be permitted to enter the Customs Bonded area, Docks, CFS. This clearly indicates that, it was only because of Shri Vikas S. Bhoite, who allowed Shri Bhavik Ketan Dand to unauthorisedly use his firm name M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd (Lic. CB No. 11/2000), therefore, it appeared that Shri Bhavik Ketan Dand was able to undertake the customs clearance of the impugned seized goods that were imported with non-declaration & undervaluation, making them liable for confiscation under Section 111 of the Customs Act, 1962 and violation of Regulations 10(b) and 13(7) of CBLR 2018.

9. As per Regulation 10(b) of CBLR, 2018, "transact business in the Customs Station either personally or through an authorized employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;". Hence, it appeared that the M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd was directly involved in this fraudulent act to clear mis-declared goods. Thus, it appears that the CB did not follow the rules, did not comply with the provisions of the CBLR 2018 and thereby M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd violated Regulation 10(b) of CBLR, 2018 hence, aiding and abetting the smuggling.

9.1 As per regulation 13(7) of Customs Broker Licensing Regulations, 2018 " A Customs Broker shall authorize only such employee who has been issued a photo identity card in Form F or Form G as the case may be to sign the declaration on the bills of entry, Shipping bills, annexure thereof or any other document generated in connection with the proceedings under the Act or the Rules or Regulations made thereunder". In this case, it appeared from the statements of Shri Vikas Bhoite, Director of CB M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd dated 05.12.2018 recorded under Sec. 108 of Customs Act, 1962 that he had issued him a Customs Pass and also Authorized Mr. Bhavik Dand to attend the examination of the said import consignment. Thus, CB did not exercise due diligence and thereby violated Regulation 13(7) of CBLR 2018.

10. On the basis of aforesaid letter dated 08.08.2019 issued by Commissioner of Customs(Preventive), Mumbai, it appeared that the Customs Broker, M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. (PAN No. AAGCR6697F) and its representative Shri Bhavik Ketan Dand failed to fulfil their obligations as laid down in Regulation 10(b) and Rule 13(7) of the Customs Brokers Licensing Regulations, 2018 and violation on their part not only facilitated grossly undervalued shipments of high valued branded bicycles, fitted with 21 speed gear and dual disc brakes with Fat/Thin tyres but jeopardised the government revenue through attempted duty evasion.

11. In view of the facts, it appeared that M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. Customs Broker Licence No. 11/2000 (PAN No. AAGCR6697F), was liable for their acts of omissions and commissions leading to contravention of the provisions under Regulation 10(b) and Rule 13(7) of CBLR, 2018, which amounts to breach of trust and faith reposed by the Customs. Therefore, the license of CB was suspended vide Order no. 39/2019-20 dated 05.09.2019. Suspension was revoked as per Regulation 16(2) of CBLR 2018 vide Order dated 54/2019-20 dated 16.10.2019/24.10.2019 by the Pr. Commissioner of Customs(General), New Custom House.

12. Vide Show Cause Notice No. 30/2019-20 dated 30.10.2019 issued under regulation 17 of the CBLR 2018, the Customs Broker M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd (CB No. 11/2000) were called upon to show cause, as to why the licence bearing no. 11/2000 issued to them should not be revoked and security deposited should not be forfeited and/or penalty should not be imposed upon them under Regulation 14 read with 17 of the CBLR, 2018, for their failure to comply with the provisions of the CBLR, 2018, with pending inquiry being initiated by the Inquiry Officer Shri Giridhari Sahoo, Asstt. Commissioner appointed in the case. Shri Safurddin Ahmed, Assistant commissioner was further appointed as the Inquiry Officer by the Pr. Commissioner of Customs(G)/NCH.

### **Inquiry Report:**

1. The Principal Commissioner of Customs (General) in exercise of powers conferred under Regulation 17 of CBLR, 2018 appointed Mr. Safruddin Ahmed, Assistant Commissioner of Customs, as the Inquiry Officer in the instant case to complete the inquiry proceedings against the said CB as it appeared that the CB has failed to discharge their obligation as required under Regulations 10(b) & 13(7) of CBLR, 2018.

2. The Inquiry Officer submitted the inquiry report wherein he has held that there has been no violation under Regulation 10(b) & 13(7) of CBLR, 2018 by the CB in the impugned case and the charges levelled against the CB are not proved.

3. The Inquiry Officer observed that the issues which need to be decided on the basis of analysis of evidence which has surfaced during the inquiry before him, as under:

(i) Whether the Charged CB has violated the provisions of Regulation 10(b) of CBLR, 2018 which stipulates that — “Transact Business in the Custom Station either personally or through an authorized employee duly approved by the Deputy Commissioner of Custom or Assistant Commissioner as the case may be”.

(ii) Whether the Charged CB firm has violated the provisions of Regulation 13(7) of CBLR, 2018 which stipulates that — “Custom Broker shall authorize only such employee who has been issued a photo identity card in Form F or form G as the case may be to sign the declaration on the bills of entry, Shipping Bills, Annexure thereof or any other document generated made there under”.

3.1 As regards the first issue whether the Charged CB has violated the provisions of Regulation 10(b) of CBLR, 2018. The Inquiry Officer observed that the three Bills of Entry were filed by the CB on the basis of import documents of Bicycle Consignments viz. overseas supplier invoice, packing list and Bill of Lading etc., according to these documents, the Import Consignment was of cycle (unbranded) of Chinese Origin without gear, received from the Importer. Further it was found that the CB vide letter dated 19.09.2019 has produced the overseas suppliers invoice, packing List & Bill of Lading etc. in respect of aforesaid three Bills of Entry where in the Overseas supplier has declared the goods as “26” Bicycle”. Bhavik Ketan Dand vide its submission dated 28.11.2018 submitted that” the impugned 03 Bills of Entry of M/s S. B. Marketing inter alia deposed that Mr. Bharat Jain, who was the actual person handling the business affairs of M/s S. B. Marketing was aware of the branded nature of the goods but kept him in dark about the quality and the branded nature of the Goods, regarding 3 Cartons of unbranded Tyre/Tubess, Shri Bhavik Ketan Dand deposed that Mr. Bharat Jain was aware of the said 3 undeclared Carton.” Shri Bharat Jain after confirmed the depositions of Mr. Bhavik Ketan Dand.

In this regard, it is seen that Importer has not shared anything about mis-description or undervaluation with Shri Bhavik Ketan Dand who is alleged to have abetted or aided in alleged undervaluation/mis-declaration of the Import Cargo. Afore mentioned Bills of entry were filed on the basis of the documents received from the overseas supplier. There is nothing on record that suggests that the CB was aware of any mis-declaration/undervaluation of the Import Cargo, though Shri Bhavik Ketan Dand admittedly brought business to the CB on Commission basis. CB in his written submission dated 19.09.2019 submitted that in none other cases the said Shri Bhavik Ketan Dand has attended the examination or any kind of Custom work as a representative of the CB. There does not appear to be any documentary evidence or any statement indicating whether the Bills of Entry were filed or any document was signed unauthorisedly by Shri Bhavik Ketan Dand. It also appears that the importer has assumed the responsibility of any aspect including declaration of description and value and nowhere in his statement held the CB liable for any mis-declaration, if any, or any mis statement.

The Inquiry Officer found that the Charged CB had not contravened the Provisions of Regulation 10(b) of CBLR, 2018 (erstwhile Regulation 10 of CBLR, 2013).

3.2 As regard the second issue whether the Charged CB firm has violated the provisions of Regulation 13(7) of CBLR, 2018. The Inquiry Officer observed that M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd. vide their letter dated 20.09.2019 submitted that they had authorized Shri Bhavik Ketan Dand to attend the examination of the said import consignment for the reason that it was due to urgency that someone has to attend immediately to examination of the cargo by the investigation agency i.e M & P. It was noticed that CB had submitted the signing of the bills of Entry had asked by the M & P officials



might not be viewed seriously as the said act was done only under the instructions of the officials concerned and in no way with an intention to violate the regulations and further added that in none of the previous documents, the said Shri Bhavik Dand had signed any Custom document and was not allowed to transact Customs Business/work. CB furnished copy of authorization letter dated 27.11.2018 issued by CB, addressed to DC, Marine Apollo (impfcf@als.group), Mumbai and copy of email corresponding to email id of CFS dated 27.11.2018 at 06:24 pm forwarding the authorization letter dated 27.11.2018. It appeared that the authorization letter was issued under the peculiar circumstances whereby someone on behalf of the CB, was required to be present during the examination of the Impugned Cargo by the investigating agency i.e M & P, on urgent basis. It appeared that circumstances demanded that CB has to authorize anyone available at the relevant time to attend to such examination that too beyond office hours. Under the circumstance, it was neither usual cargo examination nor it appears to have been attended without the knowledge of Custom Officials. It appears that circumstances have forced the CB to authorize Mr. Bhavik Ketan dand to attend the examination of the Cargo. Further CB stated that Mr. Bhavik Ketan dand was compelled to sign the examination report despite informing the M&P Officials about his status of not being a Kardx Holder of the CB. Since, signing of documents was done in presence of the investigating agency itself, it cannot be considered to have been done with any mala-fide intention of illicit Imports in violation of any regulation of CBLR.

4. The Adjudicating Authority was not in concurrence with the Inquiry Report and issued Disagreement Memo on 14.12.2010 and the CB was called upon to submit submission in their support within 30 days of the receipt of Inquiry Report and Disagreement Memo. A personal hearing was also scheduled on 12<sup>th</sup> January 2021.

### **DISAGREEMENT MEMO**

1. The Adjudicating Authority inclined to disagree with the findings of Inquiry Report on the following grounds: -

1.1 It was observed that inquiry report has failed to appreciate the fact that Shri Vikas Bhoite, Director of CB, in his statement dated 05.12.2018 has expressly admitted that Shri Bhavik Ketan Dand did not have any Kardex No. and despite this, they had issued him a custom pass so that Shri Bhavik Ketan Dand could be permitted to enter the Customs Bonded area, Docks CFS. This clearly indicates that, Shri Vikas S. Bhoite, Director of CB allowed an unauthorized person to facilitate in clearance of import consignment without a valid Customs pass. Shri Vikas Bhoite has also accepted that he has violated the CBLR provisions. Regulation 10(b) of CBLR,2018 clearly specifies that a Customs Broker shall transact business in the Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner/ Assistant Commissioner of Customs as the case may be. Thus, Shri Bhavik Ketan Dand, an unauthorized person carried out the Customs clearance of impugned goods which were found misdeclared and undervalued in contravention with the provisions of Customs Act,1962. Further, the CB did not declare that whether goods are branded or unbranded.

1.2 It was further observed that authorizing a person without a valid Customs pass in facilitating Customs clearance has been accepted by the CB in his

statement recorded during investigation. Shri Bhavik Ketan Dand admitted that he was present during examination of goods without a valid kardex and without custom pass vide his statement dated 06.12.208. He admitted that he violated CBLR regulations.

1.3 It appeared that there was failure on the part of CB in discharging the obligations cast upon them under Regulation 10(b) & 13(7) of CBLR,2018.

**Record of Personal Hearing:**

Shri R V Shetye and Shri Dinesh More, authorized advocates on behalf of the CB M/s Rupali Logistics Clearing & Forwarding Pvt. Ltd (Custom Broker No. 11/2000) appeared for P.H. along with Shri Shri Vikas S Bhoite through virtual mode on 12.01.2021 at 03:00 PM. They reiterated submissions made vide letter dated 04.01.2021 and additional submissions dated 20.01.2021.

**Written Submissions:**

1. The CB inter alia stated that with regard to the SCN issued to them vide F No. 8-34/2019-20 CBS dated 30/10/2019, the submission against the charges of the contravention of various obligation of Customs Broker are as under.

1.1 "As per Regulation 10(b) of CBLR. 2018, "transact business in the Customs Station either personally or through an authorized employee duly approved by the Deputy Commissioner of Customs / Assistant Commissioner as the case may be". Hence, it was alleged that M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. were directly involved in this act to clear mis-declared goods.

The CB stated that they have not violated the provisions of regulation 10(b) of CBLR 2018 and that all the clearing work was being carried out through kardex holders only. Mr Bhavik K. Dand was asked to attend the M&P only due to the reason that on that day the regular staff, who is holding the Kardex no was on leave due to unavoidable circumstances. In none other cases, the said Mr. Bhavik K. Dand has attended the examination or any kind of customs work as a representative of the CB. They claimed that this was well known to the M&P and he was allowed to attend the 100% examination.

1.2 The CB pleaded that the stray incident of Mr. Bhavik K. Dand attending custom work on emergency call, may be condoned and lenient view be taken. CB further stated that he was neither their employee nor on their pay role. He was not instructed by them to sign on any Customs Import documents including B/E. He was compelled to sign the Bill of Entry / 100% examination report, even after the refusal as he was not having any Kardex no of M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. It was claimed that Mr. Bhavik K Dand was compelled to get an authority letter from M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. And to sign customs documents. Accordingly, authority letter was issued by the CB, M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. as per the instruction of M&P Wing officials. Authority Letter has been issued and was sent on mail id of CFS Apollo at around 6.24pm on 27.11.2018. The same authority letter received on mail was produced before the M&P Authority for signing the Examination Report. It is not the case of the investigating agency / M&P Wing that Mr. Bhavik K. Dand has been caught transacting customs business / work without holding Kardex no of CB M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd.

2. As per regulation 13(7) of Customs Broker Licensing Regulation, 2018 "A Customs Broker shall authorize only such employee who has been issued a photo identity card in Form F or Form G as the case may be to sign the declaration on the bills of entry, shipping bills, annexure thereof or any other documents generated made there under",

2.1 In this case, it was alleged that statement of Shri Vikas Bhoite, Director of CB M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. recorded on 05.12.2018 under Section 108 of Customs Act, 1962 states that he had issued him a Custom pass and also authorized Mr. Bhavik Dand to attend the examination of the said import consignment. Thus, CB has not exercised their due diligence and thereby violated Reg. 13(7) of CBLR, 2018.

2.2 The CB denied the charges of violation of regulation 13(7) of CBLR, 2018 for the reason that it was due to urgency that someone had to attend to M&P officials in examination of the cargo. They claimed that in none of the previous occasions, the said Shri Bhavik Dand had signed any customs documents nor was allowed to transact customs business / work. Hence as an exceptional case the act done by Shri Bhavik Dand be viewed leniently. Vide her order dated 24.10.2019, Principal Commissioner has viewed that the acts of the CB appears not be intentional /deliberate, and allowing Shri Bhavik Dand to attend the 100% examination work was one of its kind and done."

3. The CB have also submitted following points in respect of 'Disagreement Memo' refers charges against them as under:

3.1 They submitted that the inquiry Officer observed that the Importer did not share any information about mis-declaration or under valuation with Shri Bhavik Ketan Dand representative of CB. As per the inquiry Report Shri Bhavik Ketan Dand submitted that the bills of entry in the impugned consignment filed on the basis of the documents received from the Overseas supplier and there is nothing on record to prove that CB was aware of any misdeclaration or under valuation of imported goods (Para 6 of the Disagreement Memo). The Disagreement Memo has been issued by Principal Commissioner of Customs (General) disagreeing with the findings of the Inquiry Report on the following grounds:

Shri Bhavik Ketan Dand whom the CB has authorized did not have any Kardex No. and despite this CB has issued Customs Pass so that he could be permitted to enter the customs Bonded area, Docks CFS for clearance of the impugned goods by the way Regulation 10(b) of CBLR, 2018 have been violated therefore Principal Commissioner of Customs (General) did not agree with the findings of the inquiry Report that CB has fulfilled the obligation of Regulation 10(b) of CBLR, 2018.

In this connection CB refer and rely on the detailed submission to the SCN submitted at the time of Personal Hearing as discussed above and submission made before the Inquiry officer submitted on 11/11/2019.

4. The CB further state and submit that we have complied to the Regulation 10(b) and 13(7) of CBLR, 2018 in all respects. In this case the goods were examined not by Customs Authorities whereas it was examined after out of charge by Marine and Preventive Wing of Customs. We state and submit that till the clearance from Customs, the person with Kardex No. and Identity Card issued by Customs Authorities was looking after all the formalities of Customs clearance and filed the B/E and other documents as required under Customs

Act, 1962. Further to submit that M&P Official never informed CB that they have hold containers and wanted to do 100% examination and at the same time they had informed Importer M/s S.B. Marketing and accordingly importer has sent Mr. Bhavik ketan Dand to customs. We came to know about examination of Goods when Mr. Bhavik Ketan Dand called us from customs when M&P Official compelled him to get authority letter. We received phone call from Mr. Bhavik Ketan Dand after office hours therefore we had no staff at that time, under the circumstances we had no other way but to inform/authorize Mr. Dand to help the officers for examination on urgent basis. It was neither usual cargo examination nor it appears to have been attended without the knowledge of the customs officials (M&P). Infact Mr. Dand was reluctant to sign the seizure memo and panchnama but he was made to sign as compelled by the M & P officers as well as signing of these documents was done only under the instruction of the M&P officials. The CB has issued authority letter only for helping in examination as forced by the M&P officials, further to submit that there is no evidence brought on record that Mr. Dand has filed any documents for customs clearance unauthorizedly.

5. The CB further stated and submitted that they had followed the Regulation No. 10(b) & 13(7) of CBLR, 2018 properly and filed all the required documents for clearance from Customs such as Import Invoice, Bill of Lading, Mate Receipt all given by the importer. Accordingly bill of entry was filled by them properly on the basis of documents submitted by the importer. The Customs Authority in the past also accepted these documents and had accepted the B/E. This assessment of Bs/E had been accepted by the MPIU-I Investigating officers as well as Inquiry Officer. This is also accepted in the 'Findings' of the Order of the Principal Commissioner dated 24/10/2019. We state and submit that we have not violated Regulation 10(b) and 13(7) of CBLR, 2018 in as much as in the Customs station or Authorized person duly approved by Customs Authority was there and they themselves filed the Bs/E and submitted all the clearing documents as required vide Section 45, 46, & 47 of the Customs Act, 1962 till out of charge from Customs.

6. The CB in their defence refer and rely on following Orders in support to their case;

- i) MERICO LOGISHICS PVE. ITD. Versus COMMR. OF CUS. (AIRPORT & ADMIN.), KOLKATA , 2020 (372) E.L.T. 580 (Tri. - Kolkata)
- ii) RADO IMPEX IOGISTICS PVT. LTD. Versus COMMR. OF CUSTOMS. VUAYAW ADA, 2020 (374) E.L.T. 95 (Tri. - Hyd.)
- iii) RATNADIP SIUPPING PVT. ETD. Versus COMMR. OF CUS. (GENERAL). MUMBA 2019 (370) E.L.T. 1765 (Tri. - Mumbai)

7. The CB state and submit that Hon'ble Principal Commissioner may please take into consideration of our Submissions above, the findings of the then Principal Commissioner in the Order dated 24.10.2019 and the Report of the Inquiry Officer dated 03/09/2020 exonerating us as we are innocent and not violated Regulations 10(b) and 13(7) of CBLR, 2018 (erstwhile Regulation 11(d) of CBLR, 2013) and set aside the 'Disagreement Memo' issued to us.

## Discussion and Findings:

1. I have gone through the case, material on record, Inquiry Report, Disagreement Memo, oral and written submission made by the CB through his advocate during the personal hearing held on 12.01.2021 and examined the role and conduct of CB in the case before me.
2. Based on the intelligence, Marine and Preventive Intelligence Unit (MPIU-I), Preventive Commissionerate, Mumbai, intercepted three consignments Bills of Entry No 8889371, 8870218 and 8909332 dated 17.11.18, 15.11.18 and 19.11.2018 respectively filed in the name of the importer M/s. S.B. Marketing, wherein branded bicycles valued at Rs.1,48,74,884/- were seized under seizure memo dated 27,28 & 29 11.2018. M/s. S.B. Marketing, C-6, 12-C Wing, Abbas Building, Jalbhoy Street, Khethwadi, Girgaon, Mumbai-400 004 (IEC AUAPJ4960E) had imported high valued branded bicycles, fitted with 21 speed gear and dual disc brakes, stuffed in 3 Containers bearing Nos. i) CCLU 6621624 covered under Bill of Entry No. 8870218 dated 15.11.2018; ii) TCLU 4619970 covered under Bill of Entry No. 8909332 dated 19.11.2018; and iii) Container No. MSKU 9315508 covered under Bill of Entry No. 8889371 dated 17.11.2018, kept at three separate Container Freight Stations viz. i) M/s. Apollo Logisolutions Ltd., Plot No.59, KoneSavla, Rasayani, Road Somatane Village, Panvel, District Raigad-410 206; ii) M/s. Kerryinddev Logistics Pvt. Ltd., Somatane Village, Panvel, Raigad, and iii) M/s. APM Terminals India Pvt. Ltd., Block No.5-18, Sector-6, Dronagiri Warehousing Complex, Navi Mumbai 400 707, respectively, by mis-declaring the goods as "Bicycle [Goods are of unbranded Chinese origin]". Therefore, the imported goods required to be examined 100% and letters were issued to the concerned Container Freight Stations to put on hold the said 3 Containers. An offence report vide letter F. No. MPIU-I/II-09/2018-19 Mumbai dated 08.08.2019 enclosing a copy of the SCN dated 24.05.2019 along with RUDs, was received from Commissioner of Customs (Preventive) Mumbai on 19.08.19 wherein it was requested to take action against CB M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd (CB No.11/2000) under CBLR 2018 as the CB has violated regulation 10(b) and 13(7) during the clearance of said Bs/E.
3. In the instant case, the license of Customs Broker M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd was suspended vide Order no. 39/2019-20 CBS dated 05.09.2019 based on the offence report received from MPIU-I, Preventive Commissionerate vide F. No. MPIU-I/II-09/2018-19 Mumbai dated 08.08.2019. The Suspension of the CB license was revoked vide Order No. 54/2019-20 dated 16.10.2019, pending inquiry under Regulation 17 of the CBLR, 2018. Vide Show Cause Notice No. 30/2019-20CBS dated 30.10.2019, the CB were called upon to show cause, as to why the licence bearing no. 11/2000 issued to them should not be revoked and security deposited should not be forfeited and/or penalty should not be imposed upon them under Regulation 14 read with 17 of the CBLR, 2018, for their failure to comply with the provisions of the Regulations 10(b), and 13(7) of CBLR, 2018, with pending inquiry being initiated by the Inquiry Officer Shri Safurddin Ahmed, Assistant commissioner after subsequent replacement as discussed in Sr. No. 12 of the brief facts of the case.
4. Inquiry report dated 03.09.2020 was received and the charges framed against CB i.e., violation of Regulation 10(b), and 13(7) of the CBLR, 2018 were

held as 'not proved' by the Inquiry Report. The Adjudicating Authority was not in agreement with the Inquiry Report and issued Disagreement Memo on 14.12.2010 and the CB was called upon to submit submission in their support within 30 days of the receipt of Inquiry Report and Disagreement Memo. A personal hearing was also scheduled on 12<sup>th</sup> January 2021. The CB appeared along with his Advocates on that very day and reiterated their early submission dated 04.01.2021 along with the additional submissions dated 20.02.2021.

5. I now examine the charges in the SCN sequentially. It has been alleged that CB had not transacted business in Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs thus violating the Regulation 10(b) of CBLR 2018.

5.1 In this regard, I find that Shri Bhavik Ketan Dand, representative of M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. in his statement dated 06.12.2018 admitted having dealt with Shri Bharat Kumar Babulal Jain, inspite of knowing that he was not the actual owner of the IEC holding firm M/s. S.B. Marketing and went on to file the subject three Bills of Entry wherein the impugned seized goods were either not declared at all (Tyres/Tubes) or their brand & superior technical nature was deliberately suppressed. The said acts of commission & omission on the part of Shri Bhavik Ketan Dand resulted in various above-mentioned contraventions of the Customs Act, 1962, making the impugned seized 677 nos. of branded Bicycles and 50 Nos. each of Un-Declared Bicycle Tyres / Tubes under Section 111 of the Customs Act, 1962, thereby making him liable for penalty under Section 112 of the Customs Act, 1962.

5.2 In this regard, I find that Shri Vikas S. Bhoite in his statement dated 05.12.2018 stated that Mr. Bhavik Dand, also undertook the work of Customs clearances on commission basis had approached him for Customs clearance of import consignment of M/s. S.B. Marketing; that Mr. Bhavik Dand introduced him to Mr. Bharat Jain; that they had handled 08 (eight) consignments of M/s. S.B. Marketing and processed the customs clearance work of earlier consignments; that they had authorized Shri Bhavik Dand to attend the examination of the said import consignment; that Mr. Bhavik Dand does not have any Kardex No. and therefore, they had issued him a Customs Pass so that he could be permitted to enter the Customs Bonded area, Docks, CFS; that he agreed that he had violated the CBLR Rules and regulations, by issuing such authority-letter to Mr. Bhavik Dand; that he agreed with the valuation arrived by the Customs (M & P Wing) since the bicycles were of a reputed brands and fitted with 21 gears, fat tyres, disc brake and attractive colours; that he had also checked the internet purchase prices and agreed with the Customs (M & P Wing) valuation; that he further agreed that he had not checked the genuineness of the invoices of the suppliers and also not checked whether the said suppliers were manufacturing bicycles; that regarding the query raised by Customs Assessing Officer in Bill of Entry No.8889371 dated 17.11.2018, he clarified that he had replied on the basis of documents given by the importer M/s. S.B. Marketing.

5.3 Further, Shri Bhavik Ketan Dand after having accepted all the import documents viz. Bill of lading, Overseas supplier's Invoice etc. from Shri Bharat Kumar Babulal Jain, knowing fully well that he was not the owner of the IEC

holding firm M/s. S.B. Marketing, went on to prepare the documents required customs clearance viz. Check-list, Bill of Entry wherein the impugned seized goods were either not declared at all (Tyres/Tubes) or their brand & superior technical nature was deliberately suppressed. He was, therefore, instrumental in preparing documents (Check-list, Bills of Entry etc.) which are false or incorrect in material particulars in the transaction of the business (import clearance/ assessment) of the Customs Act, 1962, thereby making him liable for penalty under Section 114 AA of the Customs Act, 1962.

Shri Bhavik Ketan Dand, representative of M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd., was neither the employee nor had any proprietary interests in the said CHA firm M/S. Rupali Logistics Clearing & Forwarding Pvt. Ltd., which actually is a firm belonging to Shri Vikas S. Bhoite. In his statement dated 05.12.2018, Shri Vikas S. Bhoite, has expressly admitted that Shri Bhavik Dand did not have any Kardex No. and therefore, they had issued him a Customs Pass so that he (Bhavik) could be permitted to enter the Customs Bonded area, Docks, CFS. This clearly indicates that, it was only Shri Vikas S. Bhoite Jain, who allowed Shri Bhavik Ketan Dand to unauthorizedly use his firm M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. having the Customs clearance Licence CHA No. 11/2000. Due to this, Shri Bhavik Ketan Dand was able to undertake the customs clearance of the impugned seized goods which were imported resorting to non-declaration & undervaluation resulting in various contraventions of the Customs Act, 1962, making them liable for confiscation under Section 111 of the Customs Act, 1962.

6. I find that Shri Vikas Bhoite, Director of CB, in his statement dated 05.12.2018 recorded under Section 108 of Customs Act, 1962 has expressly admitted that Shri Bhavik Ketan Dand did not have any Kardex No. and despite this, they had issued him a custom pass so that Shri Bhavik Ketan Dand could be permitted to enter the Customs Bonded area, Docks CFS. Shri Bhavik Ketan Dand used to bring business to the CB on commission basis and had introduced Shri Vikas S. Bhoite to Mr. Bharat Jain. The CB had authorized Shri Bhavik Ketan Dand to attend to the examination of the consignment without any valid KARDEX No. and only on the basis of Custom Pass and to attend the examination of the said import consignment before investigation agency i.e M & P. This clearly indicates that, Shri Vikas S. Bhoite, Director of CB allowed an unauthorized person to facilitate in clearance of import consignment without a valid Customs pass. Shri Vikas Bhoite has also accepted that he has violated the CBLR provisions. Regulation 10(b) of CBLR, 2018 clearly specifies that a Customs Broker shall transact business in the Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner/ Assistant Commissioner of Customs as the case may be. Thus, Shri Bhavik Ketan Dand, an unauthorized person was allowed to facilitate the Customs clearance of impugned goods that were mis-declared and undervalued, in contravention with the provisions of Customs Act, 1962. The CB duly authorised a person without a valid Customs pass to participate in Customs clearance work. Thus, the allegation is proved to be correct as the CB has clearly violated the provisions of Regulation 10 (b) of CBLR, 2018 above.

7. It has been alleged that CB had authorised an employee who had not been issued a photo identity card in Form F or Form G by the Customs authorities to prepare the Customs clearance related papers such as bills of entry.

7.1 I find that Shri Bhavik Ketan Dand, representative of M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd., was neither authorised to handle nor had any proprietary interests in the said CB firm, which belonged to Shri Vikas S. Bhoite. I find that authorizing a person without a valid Customs pass to facilitate Customs clearance has been accepted by the CB in his statement recorded during investigation. Shri Bhavik Ketan Dand in his statement dated 28.11.2018 recorded under section 108 of the Customs Act, 1962 accepted that he directly dealt with importer M/s S. B. Marketing and customs clearance was done through the CB M/s Rupali Logistics Clearing Pvt. Ltd. Further in his statement dated 06.12.2018, Shri Bhavik Ketan Dand admitted that he was present during examination of goods without a valid kardex and without the presence of CB. He admitted that he has violated CBLR regulations. As per Regulation 13(7) of CBLR, 2018 a Customs Broker shall authorise only such employee who has been issued a photo identity card in Form F/G to sign the declaration on the Bills of Entry. Shri Vikas S Bhoite, Director of CB, in his statement dated 05.12.2018 accepted that Shri Bhavik Ketan Dand does not have any Kardex number and he had issued him a customs pass so that he could be entered in Customs area. This admitted fact itself proves that the CB director, Shri Vikas S Bhoite knowingly issued customs pass to an unauthorized person thereby violating the obligation of regulation 13(7) of CBLR, 2018. Investigation revealed that Branded Bicycles with disc brakes were found in the imported consignment during examination and some undeclared goods viz 50 MAQISI brand Cycles tyres and 50 pcs of unbranded tubes were also found. This act of commission and omission of Shri Vikas S Bhoite of allowing unauthorized person without a valid F/G card, led to the mis-declaration and undervaluation of branded imported goods. Thus, I find that the CB has violated the provisions of regulation of 13(7) of CBLR, 2018.

8. I find that CB have relied on following decisions suggesting a lenient view:

(i) Merico Logistics Pvt. Ltd. Vs. Commissioner of Customs (Airport & Admn.), Kolkata, reported in 2020 (372) E.L.T. 580 (Tri. - Kolkata). The relevant para 19. of the said judgement is as under:

**"19.** The appellant has suffered from the date of suspension of his license till now which in our opinion is itself sufficient considering the gravity of offence committed by the appellant. In the circumstances we are of the considered opinion that the impugned order is not sustainable and liable to be set aside and accordingly we do so. In result, the appeal is allowed".

Therein the Department suspended the license of the said appellant on 3-1-2017 under the provisions of Regulation 19(1) of CBLR and enquiry was ordered to be conducted. Suspension was confirmed on 11-1-2017. Thereafter a show cause notice was issued on 10-3-2017. The order for revocation of CB license had been passed on 21-9-2017, there after the appellant preferred appeal before the Hon'ble CESTAT. The Hon'ble CESTAT pronounced the Order on 26-11-2019. Therein the Hon'ble CESTAT considered the period from date of suspension of the said license till date of pronouncement of the said Order of the Hon'ble CESTAT, and accordingly set aside the impugned order of revocation of the CB License.



Herein, the license of the CB M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. was suspended vide Order No. 39/2019-20 dated 05.09.2019. Subsequently, suspension was revoked vide Order No. 27.10.2019. Hence, ratio of the judgement relied upon by the CB is not applicable in the instant case.

(ii) Rado Impex Logistics Pvt. Ltd. Vs. Commissioner of Customs, Vijayawada reported in 2020 (374) E.L.T. 95 (Tri. - Hyd.), which is a case of applicability of imposition of penalty Section 114A and 114AA of Customs Act, 1962.

Actions taken under the CBLR, 2018 are without prejudice to the action that may be taken under Customs Act, 1962, thereby making it explicit that the proceedings under the Act as well as the Regulation are distinct and separate. Herein the contravention of provisions 10(b) and 13 (7) of the CBLR, 2018 has been established conclusively. Hence, ratio of the judgement relied upon by the CB is not applicable in the instant case.

(iii) Ratnadip Shipping Pvt. Ltd. Vs. Commissioner of Customs (General), Mumbai, reported in 2019 (370) E.L.T. 1765 (Tri. - Mumbai), which is a case of immediate action of suspension and continuation of suspension of license

Herein, the license of the CB M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd. was suspended vide Order No. 39/2019-20 dated 05.09.2019. Subsequently, suspension was revoked vide Order No. 27.10.2019. Hence, ratio of the judgement relied upon by the CB is not applicable in the instant case.

9. The Hon'ble Supreme Court in the case of Commissioner of Customs V/s. K. M. Ganatra and Co. in civil appeal no. 2940 of 2008 approved the observation of Hon'ble CESTAT Mumbai in M/s. Noble Agency V/s. Commissioner of Customs, Mumbai that:

*“A Custom Broker occupies a very important position in the customs House and was supposed to safeguard the interests of both the importers and the Customs department. A lot of trust is kept in CB by the Government Agencies and to ensure made under CBLR, 2013 and therefore rendered themselves liable for penal action under CBLR, 2013 (now CBLR, 2018)”*

I rely on the above cited judgment. I find that in the instant case, the CB M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd has failed to adhere to the responsibilities as was expected of them in terms of the Regulations made under CBLR, 2018 and therefore rendered themselves liable for penal action under CBLR, 2018.

10. Therefore, for their acts of omission and commission, CB is held to liable and guilty for facilitating Customs clearance the Bs/E without proper declaration of brand and quality of the seized Bicycles as well as the non-declaration of 3 cartons Tyres/Tubes, to defraud government exchequer. Such that shipments of high valued branded bicycles, fitted with 21 speed gear and dual disc brakes with Fat/Thin tyres were attempted to be cleared surreptitiously facilitated the fraud and issued Customs Pass so that Shri Bhavik Dand could be permitted to enter the Customs Bonded area, Docks, CFS and instead tried to blame the Customs authorities for their failure to follow the proper customs clearance procedure of the impugned goods. It is

only due to the vigilant action by Customs department that the attempt failed. In view of the above facts stated above, the Customs Broker M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd., Customs Broker license No. 11/2000(PAN No. AAGCR6697F) have, therefore, failed to fulfil their responsibilities as per Regulation -10(b) and 13(7) of CBLR, 2018 and acted with means rea. Accordingly, I pass the following order.

### ORDER

1. I, Principal Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7) of the CBLR, 2018, pass the following order:

I hereby impose penalty of Rs. 50,000/- (Rupees Fifty Thousand only) on M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd., bearing CB License No. 11/2000 (PAN No.: AAGCR6697F) under Regulation 18 of the CBLR, 2018.

2. This order is passed without prejudice to any other action which may be taken against the Customs Broker and their employees under the Customs Act, 1962, or any other act for the time being in force in the Union of India. The investigation has not been able to bring out any other case of clearance by an unauthorized person by the CB.



8/2/24  
(PRACHI SAROOP)

PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)  
MUMBAI ZONE-1

To,

M/s. Rupali Logistics Clearing & Forwarding Pvt. Ltd.  
CB No. 11/2000, (PAN No. AAGCR6697F),  
Flat No. 103, Goodwill Corner, Plot No. 30,  
Sector 14, Koparkhairane,  
Navi Mumbai-400709,

EM19917139454  
03/05/24

Copy to:

1. The Pr. Chief/Chief Commissioners of Customs, Mumbai I, II, III Zone
2. All Pr. Commissioners/Commissioner of Customs, Mumbai I, II, III Zone.
3. CIU's of NCH, ACC & JNCH
4. EDI of NCH, ACC & JNCH
5. ACC (Admn), Mumbai with a request to circulate among all departments.
6. JNCH (Admn) with a request to circulate among all concerned.
7. Cash Department, NCH, Mumbai.
8. Notice Board.
9. Guard File/CBS Admn.