



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

संचिका सं./F.No.- S/8-19/2018-19/ CBS

आदेश दिनांक/Date of Order: 25.10.2021

CAO No. 99/CAC/PCC(G)/SJ/CBS(Adj)

जारी दिनांक/Date of issue: 26.10.2021

संख्या:

DIN : 2021107700000000FD13

द्वारा जारी: सुनील जैन

Issued By : Sunil Jain

प्रधान आयुक्त, सीमाशुल्क सामान्य),

Pr. Commissioner of Customs (Gen.),

मुंबई -400 001

Mumbai - 400 001.

ORDER-IN-ORIGINAL मूल आदेश

ध्यानदीजिए/ 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 माँगे गए आशी 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 सिर्फ 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 सूचित किया जाता है कि इस आदेश के अमल में आते ही, न्याय निर्णयन 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 न्याय निर्णयन 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 सीमा शुल्क (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 ब्याज व लगान एवं जुर्माने की राशि रु. पाँच लाख या इससे कम हो तो रु. 1000/-, (ii) यदि यद्दारा शिर. पाँच लाख से अधिक हो किंतु पचास लाख से अधिक न हो तो रु. 5000/- एवं (iii) यदि यद्दारा शिर. पचास लाख से अधिक हो तो रु. 10000/- के शुल्क का भुगतान क्रॉसड बैंक ड्राफ्ट के माध्यम से अधिकरण की खंडपीठ के सहायक पंजीयक के पक्ष में जिस स्थान पर खंडपीठ स्थित है, के कि सी बी राष्ट्रीय क्रॉसड बैंक की शाखा में किया जाए एवं डिमांड ड्राफ्ट 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.

7. अपील की एक प्रति में कोर्ट फी अधिनियम, 1870 की अनुसूची मद 6 के तहत निर्धारित रु. 50 का कोर्ट फी स्टैम्प लगा होना चाहिए एवं इस के साथ संलग्न इस आदेश की उक्त प्रति में रु. 50 का कोर्ट फी 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 Shah Shipping Agency, 110, Marathon Max, Mulund Goregaon Link Road, Near Nirmal Lifestyle, Mulund(W), Mumbai-400080 (M/s. SSA) (hereinafter referred to as 'the Customs Broker' or 'the CB'), a Customs Broker holding license No.11/2209 (PAN No. ABOFS6109F) issued by Mumbai customs is transacting their business under Regulation 7(2) of the Customs Brokers Licensing Regulations (hereinafter referred to as CBLR), 2018.

2. In terms of an offence report received vide letter F.No. S/G-Misc-10/18-19/SIIB(I)/JNCH dated 04.05.2018 from the Commissioner of Customs, NS-III, JNCH, it was noticed that undeclared/smuggled silver jewellery was recovered in import consignment under Bill of Entry No.4515640 dated 22.12.2017, imported by M/s. Jai International (IEC No. 0317529722). During the course of investigation, it was found that the Custom Broker, M/s. Shah Shipping Agency had processed the documents related to the impugned undeclared/smuggled silver jewellery and other goods. In the examination of import by M/s. Jai International vide B/E No. 4515640 dated 22.12.2017, 262.70 kgs of silver was recovered with other undeclared items.

3. As per the Seizure Memo issued vide F.No. SG/Misc-32/18-19/SIIB(I)/JNCH dated 27.04.2018, on examination the following goods were found undeclared :

| Sr. No. | Particulars | Gross weight (Kgs) | Net Weight | Qty in pcs | No. of cartons |
|---------|--|--------------------|------------|------------|----------------|
| 1. | Silver Jewellery | 286.54 | 262.70 | N/A | 10 |
| 2. | Watches | N/A | N/A | 33600 | 85 |
| 3. | Assorted furniture | N/A | 5 tonnes | N/A | 332 |
| 4. | Assorted LED Lights, drivers and LED Lights with drivers | N/A | N/A | 27723 | 1065 |
| 5. | Assorted charges | N/A | N/A | 34950 | 325 |
| 6. | Earphones | N/A | N/A | 25000 | 25 |

4. In his statement recorded under Section 108 of the Customs Act, 1962 on 02.05.2018, Shri Jaykumar R Jaiswal, Director of M/s. Jai International inter alia stated that the copy of IEC No, 0317529722 of M/s. Jai International was in his name and the address is also in his name, however, a friend of him whose real name is Sandesh Sanajay Jadhav alias Banti had asked for his Pan card and Aadhaar card in 2017,; that the said Banti also took his signature on blank pages and he was told that he would give these documents to one Shri Vishal Gamre and Shri Sant Singh for opening his current account in Laxmi

Vilas Co-operative Bank in the name of M/s. Jai International, Jai being his name; that he was paid Rs.2000 for opening the said account by Shri Vishal Gamre and Shri Sant Singh; that he had been also told that the said account would be used for Import Export purposes, and whenever he would be required to go to Customs for claiming the goods imported by them, they would pay him Rs.5000 each time; that he was not aware how Shri Vishal Gamre and Shri Sant Singh had obtained the IEC since neither he had applied for it nor did he have the copy of this document; that Shri Vishal Gamre and Shri Sant Singh had taken his signature on blank papers through which the same might have been obtained; that he did not know what the goods were, who had imported them, who had placed the order for them, who would be sending remittance for the goods imported, who had paid the duty of imported goods, who had taken the delivery order from the shipping line and where the said imported goods would be sold, that he did not want to claim the ownership of any goods imported in the name of M/s. Jai International (IEC No. 0317529722) because he was in no way concerned or connected to the said imported goods and that due to his ignorance and negligence somebody had acquired IEC in his name, by mis utilizing his Pan Card and address.

5. During the course of investigation, statements of Shri Jayesh Shah, the Custom Broker of M/s. Shah Shipping Agency (11/2209) was recorded on 21.05.2018 , 23.05.2018 and 27.09.2018 under Section 108 of the Customs Act, 1962 wherein it was inter alia stated by Shri Jayesh Shah that he had filed B/E No. 4515640 dated 22.12.2017 in the name of M/s Jai International (IEC NO. 0317529722); that documents for the same were given to him by one importer Shri Ramesh Patel who resides at flat no. 901, lake Town, Katrarch Road, Pune. On being shown the Seizure Memo dated 27.04.2018 in respect of container No. OOLU-9532906, he stated that after acquiring CB licence of M/s. Shah shipping agency in the year 2017, one Mr. Ramesh Patel had approached him to import Furniture and Lightings from China; that he also requested him to arrange for Import Export Company on whose name the goods could be imported; that he knew one person Mr. Sant Singh who used to arrange for IEC Companies with KYC documents; that he approached him and he (Mr. Sant) provided him with two IEC Companies with legal documents i.e. M/s. Jai International (IEC 0317529722) and M/s. Mahalaxmi Overseas (IEC No. 0317529706); that he started the Customs clearance work for Mr. Ramesh Patel on these IECs and later on in the year 2018 Mr. Sant Singh also provided him an IEC company with KYC documents of M/s. Stanley Enterprises(IEC No. ARDPV1840P). In the year 2017, one person named Mr. Alok Kapadia residing at Andheri, Mumbai approached him for import of Silver jewellery from China; that he (Mr Alok) had also told him (Mr Shah) that he wants to import silver

jewellery by concealing it in some other container as the duty on silver jewellery was very high; that he (Shah) discussed the same with Mr. Ramesh Patel and he agreed to allow the said silver jewellery from china to be concealed in his containers of Furniture and Electrical Fittings for a sum of Rs. 550/per Kg.; that he (Shah) too agreed as he was offered a handsome amount of Rs. 2000 per k.g. and after paying Rs. 550 to Mr. Ramesh Patel, he was saving Rs. 1450 per Kg.; that accordingly, Mr. Ramesh Patel gave his number of one Mr. Harry in China who was taking care of his work in China; that the number of Mr. Harry was given to Mr. Alok Kapadia by him (Shah) and was informed by Mr. Ramesh Patel that the silver jewellery has been concealed in five containers; that out of these five containers Bills of Entry for two have been filed and for remaining three the Bill of Entry have not been filed; that he (Shah) used to get Rs. 20,000/per container as agency charges; that they have imported around ten to twelve containers each in the name of M/s. Jai International and M/s. Mahalaxmi Overseas, two / more in the name of M/s. Stanley Enterprises other than the subject five containers wherein concealed silver jewellery and other undeclared goods have been found. As regards to the remittance for the past containers, he stated that the real importers of the goods would transfer money through RTGS into the Current Bank Account of IEC Company and then the IEC holder would transfer the money to the shipper; that the remittance for the current five containers of M/s. Jai International, M/s. Mahalaxmi Overseas and M/s. Stanley Enterprises has not been done yet; that Mr. Sant Singh was in touch with the IEC holders, all the legal and KYC documents were provided to him (Shah) by Mr. Sant Singh only; that all the bank formalities were done by Mr. Sant Singh with due knowledge of the IEC holders; that the IEC holders were paid Rs. 15000/per container through Mr. Sant Singh and that he had never paid directly to the IEC holders; that in all legal documents including Bank, DGFT, GST and Income Tax, the IEC holders have signed i.e. the entire KYC documents were signed by the IEC holders with due knowledge of Import and Export on their companies. He admitted that he had the knowledge and involvement of silver jewellery and other dutiable/restricted goods being smuggled, after concealing them, in the declared goods but Mr. Alok Kapadia and Mr. Ramesh Patel only used to deal with the supplier and about the remittance of these goods and he admitted his guilt and prayed for leniency. On being shown a list of imports of M/s. Jai International (IEC no. 0317529722), he stated that the first 13 Bills of Entry were attended by his CHA firm M/s. Shah Shipping Agency and the last four Bills of Entry in the said chart were attended by different CBs; that all the 13 Bills of Entry were for Furniture, Fabric and Light Fittings and were cleared by the Proper Officers after due examination and verification of documents; that none of those containers were containing any undeclared goods or silver

jewellery and that the same were cleared by Customs Officers after proper examination, to the extent that for some Bills of Entry even 100% examination was done. He stated that the seized silver jewellery belongs to Shri Alok Kapadia and seized Furniture, Light Fittings, Watches and Chargers etc. belong' to Shri Ramesh Patel; that other than Shri Alok Kapadia and Shri Ramesh Patel, he does not know anybody else as regards to the seized goods of M/s. Stanley Enterprises, M/s. Jai International and M/s. Mahalaxmi Overseas, and that according to him (Shah) Shri Alok Kapadia is the real Importer and owner of the seized silver jewellery and Shri Ramesh Patel is the real importer and owner of the seized Furniture, Light Fittings, Watches and Chargers etc.

From the foregone, it appeared that Customs Broker, M/s. Shah shipping agency did not exercise due diligence in discharging their obligation as required under Regulation 11(e) and 11(n) of CBLR, 2013 [now 10(e) and 10(n) of CBLR, 2018]. Therefore, M/s. Shah shipping agency was issued a show cause Notice No. 44/2018-19 dated 29.01.2019, asking them to show cause as to why the licence bearing no. 11 /2209 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 18 read with 20 & 22 of the CBLR, 2013 (now Regulation 14_ read with 17 & 18 of the CBLR, 2018), for their failure to comply with the provisions of CBLR, 2013, as mentioned above.

An inquiry proceeding was instituted against Custom Broker M/s. Shah Shipping Agency, (CB Licence No.11/2209; PAN ABOFS6109F) by appointing Sh. Balmukund Agarwal, Assistant Commissioner of Customs, as the inquiry officer vide letter dated 30.01.2019 vide F. No. S/8-19/2018-19 CBS under Regulation 20(1) of CBLR, 2013 (now Regulation 17(1) of CBLR,2018) and vide SCN No. 44/2018 dated 29.01.2019.

6. INQUIRY REPORT

Inquiry proceedings in the instant case was completed and the inquiry report dated 29.06.2021 was received from the inquiry officer wherein the charges levelled against the CB ie. violation of Regulations 11(e) and 11(n) of CBLR, 2013 vide Show Cause Notice No. 44/2018-19 dated 29.01.2019 were found sustainable.

6.2 Inquiry Officer, from the records available, observed that Customs Broker, M/s. Shah shipping agency failed to exercise 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 and failed to verify antecedent, correctness of Importer Exporter Code(IEC) number, identity of his

client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information.

6.3 Inquiry Officer also observed that the Custom Broker was given an opportunity to appear before him for making submissions regarding the same however the CB neither appeared nor made any written submission to justify their position. Hence Inquiry Officer held that there is nothing on record to contradict the fact that the CB had violated Regulation 11(e) and 11(n) of CBLR 2013.

6.4 Reason attributed by the Inquiry Officer for delay in completing the inquiry proceedings and submission of inquiry report in time was due to non-cooperative attitude of Custom Broker M/s. Shah Shipping Agency. Efforts were made by the IO to get written submission from Custom Broker. The CB was given opportunities for personal hearing on 16.12.2019, 25.02.2021, 09.03.2021 and 18.05.2021 but he did not appear for personal hearing on any date. There were no written submissions received from customs broker to clarify his stand. However, the CB vide letter dated 13.12.2019 submitted that their submissions made to Commissioner of Customs (General), NCH, Mumbai vide letter dated 15.01.2019 be taken on record. Since the said submissions were made on 15.01.2019 prior the date of SCN i.e. 29.01.2019 the said submissions were already discounted in the Show cause notice and thus CB had not submitting anything more in his defence. Even though the Inquiry Officer long awaited for reply from CB owing to COVID -19 pandemic, nothing came from CB.

6.5 It was also made clear to the CB that failing to appear for the hearing will be assumed that a fair opportunity had been given to him as a measure of natural justice. However, the CB had neither appeared for personal hearing nor made any submission thereby leading to delay in the completion of present Inquiry also. Hence, being satisfied that natural justice has been followed Inquiry Officer proceeded with the inquiry proceedings and concluded the inquiry report on the basis of evidences on record, without appearance of Custom Broker at the time of personal hearing and without any further written submission from Customs Broker and the charges of violation of Regulation 11(e) and 11(n) of CBLR 2013 were held as proved.

The inquiry report dated 29.06.2021 was shared with the CB vide letter dated 29.06.2021 under regulation 17(1) of CBLR, 2018.

7. After sharing the Inquiry report again the CB was granted personal hearings on 25.8.2021, 8.9.2021 and 22.9.2021. However, the CB had failed to utilize the same. Hence the issue is taken up for adjudication basing on evidence available on record.

8. DISCUSSION AND FINDINGS

1. I have carefully gone through the case, the show cause notice, material facts on record, Inquiry Report and examined the role and conduct of CB in the case before me.

2. The charges against the CB i.e. violation of Regulation 11(e and 11(n) of CBLR, 2013 [now 10(e) and 10(n) of CBLR, 2018) made vide Show Cause Notice No. 44/2018-19 dated 29.01.2019 were found to be sustainable by the Inquiry Officer.

Regulation 11(e) and 11(n) of CBLR 2013 are reproduced below for ready reference.

11. Obligations of Customs Broker. - A Customs Broker shall -

(e) exercise 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;

(n) verify antecedent, correctness of Importer Exporter Code (IEC) number, identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

3. It is noticed that Shri Jayesh Shah, proprietor of CB firm M /s Shah Shipping Agency who filed the said Bill of Entry on behalf of M/s. Jai International confessed in his statement of having knowledge of concealment of silver in the said consignment and he got into a verbal agreement with Shri Alok Kapadia that he (Shah) would be paid Rs.2000/- per kg of silver smuggled in concealed form. Therefore, Shri Jayesh Shah, of M /s Shah Shipping Agency blatantly and willingly aided and abetted the clearance of grossly mis-declared goods.

4. On examining the record it is apparent that the CB had the knowledge and involvement of silver jewellery and other dutiable/restricted goods being smuggled after concealing them in the declared goods. It is also a fact that without being interacted with the IEC holder, Mr Jayesh Shah of CB M/s. Shah Shipping Agency blindly accepted the documents given to him by one importer Shri Ramesh Patel. It is also admitted by Shri Jayesh Shah, Proprietor of CB, M/s. Shah Shipping Agency in his statements recorded on 21.05.2018, 23.05.2018 and 27.09.2018 that he (Shah) agreed to do so, as he was offered a handsome amount of Rs. 2000 per k.g. and after paying Rs. 550 to Mr. Ramesh Patel, he was saving Rs. 1450 per Kg. Thus, CB was in hand in gloves and actively took part in the improperly import of the goods. Hence, the CB did not exercise due diligence while undertaking clearance of such goods and

intentionally violated the Regulation 11(e) of CBLR, 2013 [now Regulation 10(e) of the CBLR, 2018].

5. Further, the whole purpose of KYC is defeated by the said Custom Broker. The CB has not made any effort to verify the KYC documents. They had never met or seen or talked to or knew anything about the directors/ proprietors of the said companies ie. M/s. Jai International, M/s. Mahalaxmi Overseas and M/s. Stanley Enterprises. This fact has been admitted by Sh. Jayesh Shah in his recorded statements. Sh. Jayesh Shah has admitted that he had not verify credential of the importers and did not meet them. Thus, there is no denying of the fact that the CB did not make any effort to verify the KYC of the importers and failed to verify antecedents, correctness of Importer Exporter Code (IEC) number, identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information but accepted the documents from Sh. Ramesh Patel, who was not the IEC holder since the whole issue of mis declaration of goods and smuggling of Silver in concealed form was very well within the knowledge of the CB. Hence, the CB has knowingly violated the Regulation 11(n) of the CBLR, 2013[now Regulation 10(n) of the CBLR, 2018].

6. 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)"

7. I find that if CB M/s. Shah Shipping Agency had acted in a diligent manner and have performed his duties efficiently, the improper imports would have not taken place. The above evidence on record clearly indicates that the CB was indulged in nefarious activities, and have violated the obligations cast upon them under the CBLR, 2013. I hold that there is nothing on record to contradict the fact that the CB has violated Regulation 11(e) and 11(n) of CBLR 2013 and thereby am of the firm belief and opinion that the CB has failed to discharge duties cast on him under Regulation 11(e) and 11(n) of CBLR, 2013 (now Regulation 10(e) and 10(n) CBLR, 2018) and is liable for penalty. Accordingly, I am inclined to revoke the CB Licence and pass the following order.

ORDER

9. I, Principal Commissioner of Customs (General), in exercise of the powers conferred upon me under Regulation 20(7), of the CBLR, 2013 (Now 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. Shah Shipping Agency, bearing CB License No. 11/2209 (PAN No. ABOFS6109F) under Regulation 22 of the CBLR, 2013 (now Regulation 18 of the CBLR, 2018).
- (ii) I hereby order for forfeiture of entire amount of security deposit furnished by the CB, under Regulation 18 of the CBLR, 2013 (now Regulation 14 of the CBLR, 2018).
- (iii) I hereby order revocation of CB Licence No. 11/2209 under Regulation 18 of the CBLR, 2013 (now Regulation 14 of CBLR, 2018). I also order that all Customs Passes (F/G/H) issued to the said CB shall be surrendered immediately.

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


(SUNIL B. JAIN)

PR. COMMISSIONER OF CUSTOMS (G)
MUMBAI ZONE-I

To

M/s. Shah Shipping Agency, (CB License No. 11/2209)
(PAN No. ABOFS6109F)
110, Marathon Max,
Mulund Goregaon Link Road,
Near Nirmal Lifestyle,
Mulund(W), Mumbai-400080

GM 719833742 TM
issued on
26/11/21

Copy to:-

1. The Pr. Chief Commissioner of Customs, Mumbai Zone I, II, III
2. All Commissioners/Pr. Commissioner of Customs, Mumbai I, II, III Zone.
3. The Addl. Commr. Of Customs, SIIB(Imp)/JNCH, Nhava Sheva, Uran, Raigad - 400707.
4. CIU's of NCH, ACC & JNCH
5. EDI of NCH, ACC & JNCH

6. ACC (Admn), Mumbai with a request to circulate among all departments.
7. JNCH (Admn) with a request to circulate among all concerned.
8. Cash Department, NCH, Mumbai.
9. Notice Board.
10. Office Copy.
11. Box File.