



प्रधानआयुक्त, सामान्य(सीमाशुल्ककाकार्यालय)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
 कस्टमब्रोकरअनुभाग, नवीनसीमाशुल्कभवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
 बेलार्डइस्टेट, मुंबई - I
BALLARD ESTATE, MUMBAI - I

F.NO. GEN/CB/ACTN/68-2021/CBS

Date: 06.07.2021

DIN: 20210777000000717553

ORDER NO. 12/2021-22

M/s. A. B. Paul & Co, (PAN No. AABPP7363G), Vikas Building, 4th Floor Unit No. 403, 11th Bank Street, Mumbai, Pin Code -400023, (hereinafter referred as the Customs Broker/ CB) is holder of Customs Broker License No. 11/543, issued by the Commissioner of Customs, Mumbai under Regulation 8 of CHALR, 1984, [Now regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein. The validity of the license No. 11/543 held by M/s A. B. Paul & Co. is up to 31.12.2024, and Sh. Kenneth Paul is the Proprietor of M/s. A. B. Paul & Co.

2. On the basis of general intelligence and data analysis, 21 IECs/Exporters were suspected to be indulging in fraudulent exports of Cut and Polished Diamonds in names and IECs, whose credentials as exporters appeared to be fake, fabricated and created with intent to create bogus entities. Thereafter on the basis of address verification of these IECs, it was revealed that some unscrupulous persons have been exporting in the names of some of these IECs which are non-functional and non-existent at the declared IEC addresses or found to be existing on paper only. The goods under the 29 Shipping Bills in respect of 21 IEC holders having declared value of Rs approx 80 crores were placed under seizure under Section 110 of Customs Act, 1962 under the reasonable belief that these companies are either non-existent, non-functional and existent on paper only.

3. Out of these 21 IEC holders, CHA M/s A. B Paul & Company filed 22 Shipping Bills of following 14 IEC holders. Details of the said 14 IEC holders are as below: -

- i. M/s Arushi Corporation (IECAFBPV9369M)
- ii. M/s. Arvind Gems (IECABKFA5939R)
- iii. M/s Ayush Exports (IECABJFA6326k)
- iv. M/s Star Gems (IECADKFS0867N)
- v. M/s Pal Export (IECBKRPS6768P)
- vi. M/s. Patel Export (IEC - BOPPP9415L)
- vii. M/s Rushabh Gems (IECCXSPS8753H)
- viii. M/s Spam International (India) (IEC0317502158)
- ix. M/s. Tanisha Gems (IECAJLPJ8535D)
- x. M/s Yashshree Enterprises (IECATHPN9601J)
- xi. M/s Jayshree Enterprises (IEC-DLHPM4814F)
- xii. M/s Ganpati Trading (IEC-BVIPV1527M)
- xiii. M/s Shine Star Export (IEC-AXGPJ2438N)
- xiv. M/s Sea Shine Export (IEC-BVIPJS549R)

4. During the course of investigation, it was revealed that proprietor/partner of these IECs were not the actual owner of the goods being exported out of India, wherein the Shipping Bills have been filed using these IECs. In this context, it was pertinent to emphasize that the past exports of some of these exporters were substantial both in terms of number of shipments as well as quantum of FOB value involved. The gravity of this matter becomes more alarming in the light of the fact that the foreign remittance of all the Shipping Bills filed using these IECs have not been realized till date through formal banking channel, even after lapse of the time limit prescribed by the RBI guidelines, as per database available with the Customs, which aggregately runs into more than rupees Five Thousand crores presently.

5. In view of the findings emerged during investigation, it is found that these IECs did not belong to the proprietor/partner of these IECs and the basic understanding or modus operandi on the basis of investigations was that these IECs were created in the name of real estate agents; drivers; teachers etc. who were actually not related to the diamond trade. The sale proceeds of exports affected in this manner in USD mainly from Hong Kong/Dubai were not coming and have not come till now through formal banking channels or may be coming through hawala route for such import/export at PCCCC. In these cases, the Export proceeds were not realized through proper banking channels but may be through illegal channels which could be utilized for various illegal funding and transactions. This shrewd and unique modus operandi appears to have been used to facilitate hawala transaction and almost everybody who wants to do business in parallel economy, appears to be using this route of export.

6. Based on the findings of the investigation as detailed above, show cause notice under Section 124 of the Customs Act, 1962 have been issued to the following exporters:

- i. M/s Arushi Corporation (IECAFBPV9369M)}
- ii. M/s. Arvind Gems (IECABKFAS939R)
- iii. M/s Ayush Exports (IECABJFA6326K)
- iv. M/s Star Gems (IECADKFS0867N)
- v. M/s Pal Export (IECBKRPS6768P)
- vi. M/s. Patel Export (IEC - BOPPP9415L)
- vii. M/s Rushabh Gems (IECCXSPS8753H)
- viii. M/s Spam International (India) (IEC0317502158)
- ix. M/s. Tanisha Gems (IECAJLPJ8535D)
- x. M/s Yashshree Enterprises (IECATHPN9601J)

7 And Provisional release orders were issued in cases of Following IEC holders:

- i. M/s Jayshree Enterprises (IEC-DLHPM4814F)
- ii. M/s Ganpati Trading (IEC-BVIPV1527M)
- iii. M/s Shine Star Export (IEC-AXGPJ2438N)
- iv. M/s Sea Shine Export (IEC-BVIPJ5549R)

8. Further, it is informed that the said Shipping Bills have been filed by Custom Broker M/s A. B Paul & Company in gross violation of regulation of Customs Brokers Licensing Regulations, 2018 in view of the fact that during various statements recorded under Section 108 of the Customs Act, 1962 purported exporters or representatives of the exporters have, inter alia, stated that they have applied for the IEC for monetarily consideration and/or have

offered their documents for the same; they have not any idea regarding the remittances, or the purchase or sale of the goods; that they didn't know whom the goods belong to or from where goods have been purchased; that they had not signed any documents related to any import or export consignment; that they had never claimed and will not claim anything through any legal representative in respect of the subject export; that they did not have any claim for the goods attempted to be exported against respective IECs; that the export proceeds were never received through proper banking channel; that they were not aware who was the actual owner of the consignments covered under subject shipping bills; that Shri Suresh Rasiklal Joshi, Proprietor of M/s. Spam International (India), Mumbai (IEC 0317502158) during his statement recorded on 27.10.2020 under section 108 of the Customs Act, 1962 stated that he was the sole proprietor of the firm M/s. Spam International (India) for last 3 years and prior to that he had been working in diamond sell/buy broker for 7 years and he was not aware who was the actual owner of the consignment covered under Shipping Bill No. 6040132 dated 22.10.2020 and the goods were arranged by one Mr. AB Paul, Mobile No. 7045301795 and the said consignment was also cleared by him and he was only aware of that his IEC which was used in current shipment and as per deal he was to get 1% commission of profit. Shri Suresh Rasiklal Joshi, on being asked how he knows Mr. A B Paul, Mr. Joshi inter-alia stated that Sh. A B Paul was an agent who used to arrange goods (diamonds) from market and get it cleared from Customs; that one (Mr. Joshi) has been in contact with Sh. Paul for the last 3 years and he was not aware of the source and destination of the subject goods and during last 3 years approximately 150 Shipping Bills have been filed and cleared by A B Paul through his IEC; that he has only authorized M/s. A B Paul to use his IEC and he has nothing to do with things involved in the matter; that he didn't know the address of AB Paul and they used to meet in Diamond Market at Opera House, Mumbai-04 only. On being asked whether he knew the value and genuineness of the goods, he inter-alia stated that he do not have to do anything in this regard; that the payment received sometime in his account and sometimes it was received in Shri A B Paul's account and he used to issue cheque in name of the person as suggested to him by Shri A B Paul; that he always received the commission amount in hard cash through Shri AB Paul and he has received approximately 6-7 lakhs in last 3 years; that he admit that he is not the owner of the present consignment and the consignments which were exported earlier; that he is totally unaware of genuineness and value of the present consignment as well as the earlier exported consignments; that he wants to submit that he do not want to claim any ownership of detained goods now and will not claim it in future as well; that Shri Mukesh Gautam Lal Kothari, Partner of M/s Star Gems during his statement was recorded on 13.11.2020 under section 108 of the Customs Act, 1962, inter-alia, stated that M/s Star Gems is a partnership firm and he along with Shri Jayesh Desai are the partners of the firm; that Shri Pintu Chauhan, he met through his friend, has promised to pay him an amount of Rs, 5,000 to 7,000 on clearance of each consignment; that the said amount was paid by Shri Pintu Chauhan in cash; that he has not invested any capital/money in the said company; that he has often deposited money in the account of M/s A.B Paul & Co, CHA on verbal instructions from Sh. Pintu Chauhan; that all the exports done using the above said company name were neither done by him, nor he has purchased / manufactured / processed / procured the goods for export using the said IEC; On being shown the signed documents pertaining M/s. Star Gems, he stated that these documents were not

signed by him; that they used to get 1% of the FOB Value for facilitating export through these IECs.

9. During the course of investigation, it was revealed that Shipping Bill No. 6023913 dtd 21.10.2020 was filed by CB M/s. A.B. Paul & Co. on behalf of the Exporter M/s. Yashshree Enterprises (IEC - ATHPN9601J). On retrieval of data from IECS, it was seen that M/s. Yashshree Enterprises (IEC - ATHPN9601J) had filed S/B No. 6039205/22.10.2020, 5885272/15.10.2020 and 6023913/31.10.2020 for clearance of 3,339.09 carats of Cut and Polished Diamond through CB M/s. A.B. Paul & Co.

9.1 During the course of investigation, to verify the genuineness of the IEC address of M/s. Yashshree Enterprises (IEC - ATHPN9601J), an officer of customs visited the given address declared in the IEC on 24.10.2020 against which the subject S/B was filed. During verification, it was found that the given address was non-functional and non-existent at the declared IEC addresses and was found to be existing on paper only.

9.2 During the course of investigation, statement of Shree Prashant Vaidya, Employee of M/s. Yashshree Enterprises was recorded on 24.10.2020 under section 108 of the Customs Act 1962, wherein he interalia stated that as per his knowledge Shri Tanmay Prakash Nimkar is the owner of M/s. Yashshree Enterprises.

9.3 Further statement of Shri Tanmay Prakash Nimkar was recorded on 26.10.2020 under section 108 of the Customs Act 1962 wherein he inter-alia stated that he was approached by one Sh. Vijay Varahiya through a common friend Sh. SandeshJadhav, Later Sh. Vijay Varahiya introduced him to one Sh. NiranjnMalvania, who promised him to make his passport. So, he handed over his Aadhar card, Pan card, light bill, 01year bank statement and passport size photograph to Sh. Vijay Varahiya. He further stated that he had no knowledge about diamonds and his financial condition is not so that he can do business in diamonds; that he was totally unaware of the business carried out in the name of M/s. Yashshree Enterprises; that he came to know about the firm when Sh. Vijay Varahiya asked him to sign blank cheques in the name of M/s. Yashshree Enterprises; that Sh. Vijay Varahiya has changed name as Sh. Avinash Daksh in official gazette as well as in Aadhar card, Pan card, and passport; that he believes that goods belongs to Sh. NiranjnMalvania. Further Sh. TanmayNimkar wrote a handwritten letter to the Dy. Commissioner, PCCCC, BKC dated 13.11.2020; vide the said letter he stated that the signatures done on 03 subject Shipping Bills were forged and not done by him; that he does not claim any ownership of the seized goods.

9.4 Further during the Course of investigation, the status of realization of foreign remittances of M/s. Yashshree Enterprises was sought from the Reserve Bank of India. The Reserve Bank of India vide their email dated 24.12.2020 informed that as per EDPMS no remittance has been realized against M/s. Yashshree Enterprises.

10. During the course of the investigation, statement of Shri Sunil RamsharikVerma, proprietor of M/s. Arushi Corporation (IEC AFBPV9369M) was recorded on 11.11.2020 under section 108 of Customs Act, 1962, wherein he interalia stated that he had given his documents to Shri Janak Rathod, who opened two companies namely M/s. Arushi Corporation which is proprietor company and M/s. Ayush Export (IEC ABJFA6326K) which is a partnership

company; that he was told by Sh. JanakRathod that the companies will deal in the import/export of Diamonds; that Sh. JanakRathod is an Estate Agent and he was introduced to him through one of his friends Sh. Haresh Patel who is also Estate Agent; that he had not invested any capital/money in both companies; that both the companies have registered at the same address i.e. shop no. 41, V Mall, WE Highway, Thakur Complex, Kandivali East, Mumbai 400101; that he deals with a computer repairing work namely M/s. Elicon Computers at Shop No. 41, V Mall WE Highway Thakur Complex, Kandivali East, Mumbai 400101; that he had given his identity documents like PAN Card, Aadhar Card to Sh. JanakRathod; that Sh. JanakRathod had promised him to give some amount of money for using his documents; that the shipping bill no. 6050524 dated 22.10.2020 filed in the name of M/s. Arushi Corporation does not belong to him; that he used to receive amount between 12 to 15 thousand rupees per month for each of the two companies; that he doesn't have any idea regarding the remittances, or the purchase or sale of the goods vide the shipping bill no. 6050524 dated 22.10.2020; that he doesn't know whom the goods belong to or from where goods have been purchased; he will not claim the goods under said S/B or any other in the name of M/s. Arushi Corporation that he had not signed any documents related to any import or export consignment of M/s. Arushi Corporation; that he had never claimed and will not claim anything through any legal representative in respect of export/import by M/s. Arushi Corporation; that all the transactions were done and handled by Sh. JanakRathod; the main person is Sh. JanakRathod who operates the company in his name; that he doesn't have any contact details or address of him as he used to call him from different numbers and he never visited his residence.

Further during the course of investigation, the status of realization of foreign remittances of M/s. Arushi Corporation (IEC - AFBPV9369M) was sought from Reserve Bank of India, Mumbai, RBI, vide their e-mail dated 24.12.2020 informed that as per the EDPMS no remittance has been realized against M/s. Arushi Corporation (IEC - AFBPV9369M).

11. Further during the course of investigation, it was revealed that S/B No. 6040156 dated 22.10.2020 & 6023289 dated 21.10.2020 were filed by the CB M/s. A.B. Paul & Co. on behalf of the exporter M/s. Avind Gems (IEC No. ABKFA5939R). To verify the genuineness of the IEC address of M/s. Avind Gems, officers of customs visited the given address declared in the IEC against which the subject S/B's had been filed (i.e. Shop No. 103, New Municipal Market, Tejpal Road, Vile Parle East, Mumbai) on 24.10.2020. During verification of the said IEC address, the officer met one person namely Shri Mahesh Sonigra. On being asked Shri Mahesh Sonigra said that he had been running the subject Shop no. 103 since 1976 as 'Ladies Dress Maker'. It was found that the subject IEC was non-functional and non-existent at the declared IEC address and was found to be existing on paper only.

11.1 During the course of investigation, statement of Smt. Meena Pitchappa, Partner of M/s. Avind Gems was recorded on 27.10.2020 under section 108 of Customs Act, 1962, wherein she inter-alia, stated that she has been working as a home tutor; that M/s. Avind Gems is a partnership firm and she along with Shri Mahesh Narayan Sonigra were the partners of the firm; that she knew Shri Sonigra for 7 - 8 years; that she first met Shri Mahesh Narayan Sonigra at his Tailor Shop; that Shri JanakRathore is nephew of Shri Mahesh Narayan Sonigra and they were introduced by Shri Sonigra; that Shri JanakRathore did all documentation work for partnership agreement of M/s. Avind Gems; that the

firm was incorporated in November 2018; that she has not invested any money in the company M/s. Avind Gems; that the whole operation of company was handled by Shri JanakRathore; that she don't know about business of the company; that she was only aware that some kind of export business was being carried out in the name of M/s. Avind Gems that she had not invested an amount for M/s. Avind Gems but she was promised to get a handsome amount in return for being a partner in the firm; that she get Rs. 7000/- at the time of documentation during incorporation of company and she has been paid the same amount three times in cash only. On being asked if she has ever visited the premise of M/s. Avind Gems at address "Shop No. 103 New Municipal Market, Tejpal Road Vile Parle, Mumbai - 400057", she stated that she already knew the fact that there was a tailor shop at said address which she used to visit; that the said shop belongs to Shri Mahesh Narayan Sonigra; On being asked whether she was aware that an export shipment of Lab Grown Cut and Polished Diamonds under S/B No. 6040156 dated 22.10.2020 was attempted to be exported in the name of M/s. Avind Gems was held up at Customs PCCCC in violation of Customs Act, 1962, she replied negatively stating that she was not aware of fact that any diamonds were being exported from PCCCC Mumbai on the name of M/s. Avind Gems; that she has nothing to do with the export shipment of diamonds; that she even has no knowledge of diamonds; that she was not aware of the value of the export shipments of cut and polished diamonds and she has nothing to do with any of the export of cut and polished diamonds or any other goods if any exported in the name of M/s. Avind Gems, neither do she own any of the goods, exported in the past of the live goods kept on hold by the Customs.

11.2 In furtherance to the above statement of Shri Mahesh Narayan Sonigra, Partner of M/s. Avind Gems was recorded on 13.11.2020 under section 108 of the Customs Act, 1962, wherein he inter alia stated that he has a tailoring business which is located at '103, New Municipal Mkt, TEJPAL Road, Vile Parle, Mumbai - 400057; that he runs his tailoring business at the said address; that Shri JanakRathod took his address proof Aadhar Card, Pan Card and also took his sign on cheque of IDBI Bank; that Shri JanakRathod did all documentation work for partnership agreement of M/s. Avind Gems; that the firm was incorporated in Nov. 2018; that he was promised amount of money by Shri JanakRathod but he has not received any money from him; that he has not invested any money in the firm M/s. Avind Gems; that he was not aware that diamonds are being exported from PCCCC Mumbai on the name of M/s. Avind Gems; that he came to know about the two export diamond shipment are held up only after receiving the summons from Customs; that he was not aware of the value of the export shipments of cut and polished diamonds; that he has no knowledge of any past or present shipment except the two shipments which he came to know after receipt of summons from customs; that he has nothing to do with any export of the cut and polished diamonds or any other goods if any, exported in the name of M/s. Avind Gems, neither he owns any of the goods exported in the past or presently kept on hold by customs; that he will not claim any present or past goods exported or sought to be exported vide the two shipping bills in the name of M/s. Avind Gems.

11.3 Further statement of Shri JanakRathod was recorded on 27.10.2020 under section 108 of Customs Act, 1962, wherein he inter alia stated that he has been working as Real Estate Agent and deals with builders for brokerage on selling of properties; that the partner of the firm M/s. Avind Gems, Mr. Mahesh

Sonigra was his maternal uncle and Mrs. Meena Pitchappa was his friend; that he has made all arrangement to obtain IEC for export of diamonds. On being asked the purpose to make arrangements in obtaining the IECs for diamond export he started that he obtained three IECs (M/s. Arvind Gems, M/s. Tanisha Gems and M/s. Patel Exports) for one Mr. Prerak Shah, owner of M/s. Rose Gold Jewellery who used to pay him Rs. 5000/- for every export consignment; that he does not have any claim for the goods of the three IECs; that for the three IECs, Sh. Prerak Shah used to handle all exports of diamonds; that Sh. Prerak Shas is the handling person and none of the proprietor/partners/company owners, of the three IECs, owns the goods.

11.4 Further statement of Shri Prerak Pankaj Shah was recorded on 31.10.2020 under section 108 of Customs Act, 1962, wherein he interalia stated that he collected the cut and polished diamonds from various people who wish to export diamonds to Hongkong and other countries and after aggregating the same he arranges for export in the name of M/s. Tanisha Gems, M/s. Patel Exports and M/s. Arvind Gems in co-ordination with Sh. Janak Rathod and Customs Broker; that the export proceeds are never received through proper banking channel; that after exporting the goods, he received the goods at the destination country and he hands over the same to other person/buyer at the prevailing USD rate and whatever value obtained at this rate of the exported diamonds, equivalent value in INR is received in India through the related person in cash; that the benefit or the profit is the difference in Dollar rate in destination country and in India; that whenever the difference improves considerably; that he get 1% of the FOB value for facilitating export through dummy IECs; that the real owner of cut and polished diamonds do not have to show in their books of account and other advantage is the sale proceeds INR which they use for their several unaccounted transactions.

12. Further during the course of investigation, it was revealed that S/B No. 6050104 dated 22.10.2020 & 6024201 dated 21.10.2020 were filed by the CB M/s. A.B. Paul & Co. on behalf of the exporter M/s. Tanisha Gems (IEC No. AJLPJ8535D). To verify the genuineness of the IEC address, officers of customs visited the given address declared in the IEC against which the subject S/B had been filed (i.e. B-102, Second Floor, Shreeji Paradise CHS, Amboli Andheri West, and Mumbai - 400058) on 28.10.2020. During verification of the said IEC address, the officer met one person namely Shri Bilas Yadav (who was a security guard present at the entrance gate, ground floor of the shreeji Paradise CHS), he informed that the said flat No. B-102 was rented to Sh. Janak Rathod, the flat owner's name i.e. Sh. Ragnath S Nalavade was embossed in Society's shareholder board and same was confirmed by society security guard Sh. Bilas Yadav. No signboard or any proof of existence of the Exporter M/s. Tanisha Gems was found at the said address. It was found that the subject IEC was non-functional and non-existent at the declared IEC address and was found to be existing only on paper.

During the Course of investigation, statement of Shri Sandep Rasik Jethwa, proprietor of M/s. Tanisha Gems was recorded on 13.11.2020 under section 108 of Customs Act, 1962, wherein he interalia stated that he was having his own business of plumbing and fire-fighting work whenever he get work related to that field; that Sh. Janak Rathod is his cousin brother and Sh. Janak has taken his identity documents like PAN Card and Aadhar card and also took his signature in a cheque of HDFC Bank, to open a company related to gems; that the office address of the company is B-103, Shreeji Paradise, Amboli,



Andheri (W), Mumbai; that the company was incorporated in Aug-Sept 2018; that Shri Janakrathod had given him amount of Rs. 50,000/-

13. Further during the course of investigation, Statement of Shri Sunil Ramsharik Verma, Proprietor of M/s. Ayush Exports was recorded under section 108 of the Customs Act, 1962, wherein he admitted that the impugned goods do not belong to him and the export documents have not been signed by him, therefore prima facia, it appears that M/s. Ayush Exports was a non-existent firm created by some unscrupulous person. The ongoing investigation and statements recorded on various occasions revealed that Shri Sunil Ramsharik Verma deals with a computer repairing work and he gave his ID document like PAN and Aadhar Card to Shri JanakRathod for opening of two companies i.e. M/s. Arushi Corporation and M/s. Ayush Exports. Sh. JanakRathod was introduced him by one of his friends namely Sh. Haresh Patel. Sh. JanakRathod used to pay amount of 12 to 15 thousand rupees per month for each of the two companies. Further Shri Sunil RamsharikVerma disowned the goods covered under shipping bill no. 6050558 dated 22.10.2020 as well as goods covered under past exports in the name of M/s. Ayush Exports. Therefore, it appears, that the exporter M/s. Ayush Exports is a dummy firm as its proprietor namely Shri Sunil RamsharikVerma did not have any relation to M/s. Ayush Exports as his documents and photos were mis-used for opening IEC in the name of M/s. Ayush Exports. The Visit report dated 28.10.2020 made by the officers of PCCCC also established that no such firm in the name of M/s. Ayush Exports existed on the given registered address. The Reserve Bank of India, Mumbai has also informed that no foreign remittance has been received in the bank account of M/s. Ayush Exports despite fact that past export to the tune of Rs. 53692.82 lakh has been made in the name of said firm. Thus, there appears to be a nexus of creating bogus IEC by borrowing documents from some known persons by luring them to certain amount of money and thereafter using these IEC's for money laundering by making fraudulent exports.

14. Further during the course of investigation, Statement of Shri Parag Tansukhlal Shah, Proprietor of M/s. Rushabh Gems was recorded on 20.11.2020 under section 108 of the Customs Act, 1962, wherein he inter alia stated that he had given his documents to Shri Ketan Seth who opened company namely M/s. Rushabh Gems which is his proprietorship company; that he was told by Sh. Ketan Seth that the companies will deal in the import/export of diamonds; that he had not invested any capital/money in this company; that the firm has been registered at the address i.e. Shop No. 275, 2nd Floor, V Mall, Thakur Complex, Kandivali East, Mumbai - 400101; that he is working as Administrator in M/s. Komal Fashion located at Ullhas Nagar; that he had given his identity documents like PAN Card, Aadhaar Card to Sh. Ketan Seth; that he doesn't have any address of Sh. Ketan Seth as he used to call him from different numbers and he never visited his residence; that the shipping bill no. 6052278 dated 22.10.2020 filed in the name of M/s. Rushabh Gems does not belong to him; that he don't have any idea regarding the remittances, or the purchase or sale of the goods vide the S/B No. 6052278 dated 22.10.2020; that he don't know whom the goods belong to or from where goods have been purchased; he will not claim the goods under S/B No. 6052278 dated 22.10.2020 or any other in the name of M/s. Rushabh Gems; that he had not signed any documents related to any import or export consignment of M/s. Rushabh Gems that he had never claimed and will not claim anything through any legal representative in respect of export/import by M/s. Rushabh Gems.

15. During the course of investigation, Statement of Shri JayeshJamnadas Desai, Partner of M/s. Star Gems (IEC - ADKFS0867N) was recorded on 13.11.2020 under section 108 of the Customs Act, 1962, wherein he interalia stated that M/s. Star Gems is a partnership firm and he alongwith Shri Mukesh Gautamlal Kothari are the partners of the firm; that I handed over document to Shri Gautam Lal Kothari three years back to open a firm for dealing in export/import of diamond; that Shri Gautam Lal Kothari had promised him to give certain amount of money on monthly basis; that he had not invested any capital/money in the said company; that the said firm has been registered at a rented property taken on agreement having registered address at Shop No. 245, 2nd Floor, V Mall, Thakur Complex, Kandivali East, Maharashtra; that he is presently working in Gift Shop at Laxmi Toy Shop Nallasopara (East), Shantikutir Building. Mumbai having montly salary of Rs. 10,000/- that the goods covered under S/B No. 6050538 dated 22.10.2020 as well as goods covered under past exports filed in the name of M/s. Star Gems do not belongs to him; that he do not have any idea about whom the goods belongs to, from where goods have been purchased; that all the exports done using the above said company name were neither done by him, nor he has purchased/manufactured/processed/procured the goods for export using the said IEC; that he will not claim the goods under Shipping Bill No. 6050538 dated 22.10.2020 in the name of M/s.Star Gems. On being shown the signed documents pertainging to M/s. Star Gems, he stated that these documents were not signed by him.

Further statement of Shri Mukesh Gautam Lal Kothari, Partner of M/s. Star Gems was recorded on 13.11.2020 under section 108 of the Customs Act, 1962, wherein he interalia stated that M/s. Star Gems is a partnership firm and he along with Shri Jayes Desai are the partners of the firm; that this firm has been registered three years before and deals with import/export of diamonds; that 3 to 4 years back he met with one Sh. Pintu Chauhan through one of his friends near his home at Mira Road and he offered him to open a firm for dealing import/export of diamonds; that he along with one of his friend Sh.JayeshJamunadas Desai gave their ID documents to Sh. Pintu Chauhan for opening a firm; that Shri Pintu Chauhan has promised to pay him an amount of Rs. 5,000/- to 7,000/- on clearance of each consignment; that the said amount was paid by Shri Pintu Chauhan in cash; that he had not invested any capital/money in the said company; that the said firm has been registered in a rented property taken on agreement having registered address at Shop No. 245, 2nd Floor, V Mall, Thakur Complex, Kandivali East, Maharashtra; that he is presently running an electric hardware shop namely M/s. Jenne Pint Elecetirc hardware at Shop No. 24, Lotus Building, Vasai West, Mumbai and his annual income is approximately Rs. 7,00,000/-; that he has often deposited money in the account of M/s. A.B. Paul & Co. CHA on verbal instructions from Sh. Pintu Chauhan; that the goods covered under Shipping Bill No. 6050538 dated 22.10.2020 as well as goods covered under past exports filed in the name of M/s. Star Gems do not belong to him; that he do not have any idea about whom the goods belong to, from where goods have been purchased; that all the exports done using the above said company name were neither done by him, nor he has purchased/manufactured/processed/procured the goods for export using the said IEC; that he will not claim the goods under S/B NO. 6050538 dated 22.10.2020 in the name of M/s. Star Gems. Onbeing shown the signed documents pertaining M/s. Star Gems, he stated that these docuemtns were not signed by him. On being asked abot the contact details of Shri Pintu Chauhan, he stated that he is a regular customer at his electric shop in Vasai and he has



not met him since lockdown in March, 2020; that he is not aware about the contact number or residential address of Shri Pintu Chauhan.

16. During the course of investigation, Statement of Shri Suresh Rasiklal Joshi, Proprietor of M/s. Spam International (India) was recorded on 27.10.2020 under section 108 of the Customs Act, 1962, wherein he interalia stated that M/s. Spam International (India) is a non-existent firm created by some unscrupulous person. The ongoing investigation and statements recorded on various occasions revealed that Shri Suresh Rasiklal Joshi used to get certain amount of money from the profit share of the exports made using the dummy IEC. Shri Suresh Rasiklal Joshi in his statement has held that the goods are arranged by M/s. A.B. Paul and he is not related to any export made in the name of M/s. Spam International (India). He also disowned the goods covered under past exports made in the name of M/s. Spam International (India). Mr. Kenneth Paul and Mr. Nandkumar R Pawar in their statements have held that they do not know any person with name Sh. Suresh Rasiklal Joshi. Therefore, it appears that the exporter M/s. Spam International (India) is a dummy firm as its purported proprietor namely Shri Suresh Rasiklal Joshi does not have any relation to the exports made in the name of M/s. Spam International (India).

To verify the IEC address of M/s. Spam International (India), officers of PCCCC visited their given registered address. On verification of the address, the officers found that the address provided by the exporter on the IEC was of an empty plot without and structure on it. On further enquiry with the people in locality, it was revealed that the Pearl Plaza had been demolished three months back and all the tenants had vacated the building one year before the demolition. Therefore, the address of the IEC provided by the exporter does not exist.

Despite the fact that past export to the tune of Rs. 68526.54 Lakh has been made in the name of said firm M/s. Spam International (India). No foreign remittance has been received through proper banking channel. Thus, there appears to be a nexus of creating bogus IEC by borrowing documents from some known person by luring them to certain amount of money and thereafter using these IEC's for money laundering by making fraudulent exports.

17. During the course of investigation, Statement of Shri Haresh Patel, Proprietor of M/s. Patel Exports was recorded on 28.10.2020 under section 108 of the Customs Act, 1962, wherein he interalia stated that he has been working as a real estate agent and have his own firm named M/s. Patel Exports, at Shop No. 41 V Mall, W E highway, Kandivali East, Mumbai - 400101 since 2012; that before 2012, he was working as an office boy in an Air Condition Repairing shop in kandivali (W), Mumbai; that he is also the proprietor of M/s. Patel Exports, kandivili (E), Mumbai, which is operational since December 2019 formed with acquaintance of Sh. JanakRathod; that he met Sh. JanakRathod in 2017 in the matter relating to renting a shop to his client as he is also into real estate business; that he has been into a friendly relationship with him since then; that during august 2019, he was informed by Sh. JanakRathod that he wish to start a diamond import export business, that all his personal details like name, address, mobile no. Aadhar Card, Pan Card, IEC, Bank Account details and any other such relevant documents would be used for that purpose; that he was promised an amount of Rs. 5,000/- per parcel as a monetary consideration and he agreed to his proposal. On being shown the copy of IEC of M/s. Patel Export, Sh. Haresh inter-alia stated that he confirms that the address mentioned on the IEC, is shop no. 41 V Mall, W E highway, Kandivali East, Mumbai - 400010, which is in the name of Elicon Computers and the proprietor of said firm is Shri

Sunil verma and a part of the space of the said shop address, is shared by M/s. Patel Exports & M/s. Patel Properties and both these firms are owned by him (Mr. Haresh Patel); that the rent of the said premises is shared by him with Shri Sunil Verma, the proprietor of M/s. Elicon Computers; that initially he had given Rs. 40,000/- to Sh. JanakRathod, to acquire IEC No., GST related documents and other related coucmenrtations for the formation of company M/s. Patel Exports; that the whole operation of the company is handled by Shri JanakRathod; that he does not know anything about the business; that he does not exactly remember the actual amount he has been paid, approxRs. 1 lakh in total has been received by him since December 2019 at various instances from Sh. JanakRathod, as per his promise; that the entire amount was paid to him in hard cash.

On being asked, he stated that he has nothing to do with the export shipment of diamonds under S/B No. 6050543 dated 22.10.2020; that he does not have knowledge of diamonds; that he was aware only that some kind of export business is being carried out in the name of M/s. Patel Exports; that he has been told by Shri JanakRathod to visit PCCCC Mumbai customs clarification; that he has not invested any money in the firm except the amount of Rs. 40,000/- which was given to Shri JanakRathod for obtaining IEC; that he was promised a fixed amount of Rs. 5000/- for every parcel by Shri JanakRathod; that he is unaware of the value of the export shipments of Cut and Polished Diamonds; he has nothing to do with any of the export of Cut and polished diamonds or any other goods, if any, exported in the name of M/s. Patel Exports, neither he owns any of the goods, exported in the past or presently being kept on hold by customs.

Further he stated that he was told to transfer certain amount online to the persons suggested by sh. JanakRathod; that he don't know the actual owner of the export consignment covered under S/B No. 6050543 dated 22.10.2020; that it has to be known to Sh. JanakRathod, that he has only given his ID proofs on the request of Sh. Janak; that he is not aware that they are exporting cut and polished diamonds. He further stated that he does not want to claim any ownership of the detained goods and the goods that have been exported earlier through IEC; that he will not claim anything in this regard in future as well.

18. During the course of investigation, Statement of Shri Jayesh Vasantlal Sarve, Proprietor of M/s. Pal Export was recorded on 27.10.2020 under section 108 of the Customs Act, 1962, wherein he interalia stated that he had given his documents to one of his friends Shri ChetanMalvaniya who opened company namely M/s. Pal Export which is his proprietorship company; that he had not invested any capital/money in this company; that Shri ChetanMalvaniya had managed all the legal formalities for opening the firm namely M/s. Pal Export that the firm has been registered at the address i.e. G-24, Pearl Plaza Tata Road No. 2, Roxy Cinema, Opera House, Girgaon, Mumbai - 400004; that he is working as an assorter of diamond and his monthly income is around 15000/- per month; that Sh.ChetanMalvaniya used to give him Rs. 3500/- in cash for each consignment of M/s. Pal Export that the shipping bill no. 6051829 dated 22.10.2020 and 6050490 dated 22.10.2020 filed in the name of M/s. Pal Export does not belong to him; that he don't have any idea that the diamonds were being exported from PCCCC Customs Mumbai in the name of M/s. Pal Export; that he will not claim the goods under shipping bill no. 6051829 dated 22.10.2020 and 6050490 dated 22.10.2020; that he had not signed any documents related to any import or export consignment of M/s. Pal Export and the invoices of both the shipping bills have must been prepared and signed by

Shri Chetan Malvaniya; that he will never claim the goods under shipping bill no. 6051829 dated 22.10.2020 and 6050490 dated 22.10.2020.

From the above statements of various IEC Holders and from ICES System, it is observed that the exporter has exported "Cut and Polished Diamond" using dummy IECs wherein no foreign remittance has been received using formal banking channel in the bank account of authorised AD Banks.

19. During the course of investigation, statement of Shri Kenneth Paul, Proprietor of M/s A.B. Paul & Co, CHA (CHA No, 11/543) was recorded on 21.11.2020 under section 108 of the Customs Act, 1962 wherein he inter-alia, stated that he ensures that all work done for any export and import the staff must follow the Customs Act and the rules and regulations; that every documents related to Import/Export Consignment is verified by Mr. Nandkumar R Pawar (having BDB Pass no. GEM-131197) and if the Importer or Exporter want any clarification or advice with respect to policy and Custom Notification, Sh. Nandkumar R Pawar inform him and accordingly he gives them the details of notification, chapter heading and details of customs exemption notification for duty etc; that the documents of exports /import comes by mail on M/s. A B Paul & Co.'s mail id i.e. cca442bdb@gmail.com or kumarpawar834@gmail.com. ; that the checklist prepared for both import as well as export were sent to parties for confirmation, thereafter, on confirmation from parties, under supervision of his subordinate, the documents related to export / import consignment are filed through ICEGATE; that when the client come first time, he ensures that the KYC is done and approval from the Customs Department is obtained; that he also takes copies of IEC, GST registration certificate, address proof, bank verification letter, copy of ITR, Bank A/c statement, Rent agreement, Receipt bill, Company Pan card/Aadhaar card etc. and party's letter authorising the CHA to file documents on his behalf; that for regular parties, representative of his firm visit their IEC address and deliver the relevant documents viz. Airway bill, Shipping Bill etc. Shri Kenneth Paul, also, stated that he never met Sh. MukeshGautam Lal Kothari of M/s Star Gems and don't Know any person namely Sh. Pintu Chauhan; that payment from M/s Star Gems into the account of M/s A B Paul & Co. in State Bank of India A/c No. 38392477213 has been received towards clearing charges; that about the statement of Sh. Suresh Rasiklal Joshi, proprietor of M/s Spam International (India) wherein Mr. Joshi had stated that the goods covered under S/B No. 6040132 dated 22.10,2020 was arranged by one Mr. A B Paul, he stated that he does not know anything about it and denied the allegations.

20. Further, during the course of investigation, statement of Shri Nandkumar R Pawar, Manager of M/s A.B. Paul & Co. CHA (CHA No, 11/543) was recorded on 19.04.2021 and 20.11.2020, under section 108 of the Customs Act, 1962, wherein he inter-alia, stated that, he is working as a Manager in M/s A B Paul & Co. and his work is to look after the work related to KYC of the client and verification of the same and submitting documents for clearance at Customs; that when parties want to export they send signed copies of invoice/packing list etc through e-mail on M/s A B Paul & Co.'s mail id i.e. kumarpawar834@gmail.com, and based on that shipping bills are filed; that he personally visited the addresses of the exporters and the firm was found to be existing at the declared address, however he does not have any records for address verification; that he doesn't have Custom Broker Pass; that he do not know Sh. Suresh Rashiklal Joshi of M/s Spam International (India) who in his statement had stated that the goods covered under S/B No. 6040132 dated 22.10.2020 was arranged by one (mobile no. 7045301795) of M/s AB Paul &

Co.; Sh. Nandkumar R Pawar held that the mobile no. i.e. 7045301795 belongs to him but he do not know Sh. Suresh Rashiklal Joshi; that he (Mr. Pawar) met him (Mr. Joshi) first time on 27.10.2020 when he came at PCCCC, BKC, Mumbai.

21. In view of the above, once it has been proved beyond doubt that the goods against subject shipping bill, which were filed through customs broker M/s A.B Paul and Co., have been attempted to be exported on bogus, fictitious and non-existent IECs, it is categorically clear that the subject export document have been filed in contravention of the provisions of Section 7 of the Foreign Trade (Development and Regulation) Act, 1992 and rules made there under.

22. In view of the above, it is crystal clear that an attempt has been made to export cut and polished diamonds by fraudulent exporters based on the IECs which had been procured on non-functional and non-existent addresses and based on forged documents which has been obtained offering monetarily offers which is an attempt to export the goods in contravention of the provisions laid down under Section 50(2) of the Customs Act, 1962 read with Foreign Trade (Development and Regulation) Act, 1992, that is why the subject goods have been held liable for confiscation under Section 113(i) of the Customs Act, 1962 by issuing respective show cause notices. Further, it appears that an attempt of fraudulent exports had not been possible, if Customs Broker M/s A. B Paul & Co. would have fulfilled his obligation bestowed on him in view of CHA Licence under relevant Regulations of CBLR 2018. In view of the above, it appears that M/s A. B Paul and Company (CHA No 11/543) have contravened provisions of Regulation 10(a), 10(d), 10(e), 10(k), 10(m), 10(n) and Regulation 13(11) of Customs Brokers Licensing Regulations, 2018. A brief detail of the contraventions of the CBLR, 2018 is as follows:

(i) Violation of Regulation 10(a): Regulation 10(a) "A Custom broker shall obtain an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be".

Whereas in the instant case, as per the statement of Shri Sandeep RasikJetwa, Proprietor of M/s. Tanisha Gems recorded on 13.11.2020 under section 108 of Customs Act, 1962 wherein he interalia stated that he has not appointed any legal representative to act or represent on his behalf. He re-iterated that he has nothing to do with export shipment under shipping Bill No. 6050104 dated 22.10.2020 and No. 6024201 dated 21.10.2020 filed in the name of M/s. Tanisha gems which was held up by Cusotms. On being shown the above two S/Bill and related invoices and packing list filed before customs. He confirms that the signature on the said documents were not his signature. Thus, it is apparent that the CB M/s A. B Paul and Company has failed to get proper authorization from the exporters and therefore violated the provisions of Regulation 10(a) of CBLR, 2018.

(ii) Violation of Regulation 10 (d): Regulation 10(d) "A Custom broker shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs, or Assistant Commissioner of Customs, as the case may be".

Whereas in the instant case, it is evident from the statement of Shri Nandkumar R. Pawar, working Manager of the CB M/s A. B Paul and Company recorded on

20.11.2020 under section 108 of Customs Act, 1962, wherein he admitted that he never met the IEC holders of M/s. Jayshree Enterprises, M/s. Sea Shine Export & M/s. Shine Star Export. On being asked about contacted the above IEC holders, he replied that he have tried to contact the IEC holder on their mobile numbers, however no response from them. In this regard, it is clear that if the CB have not contacted with the IEC holders, he could not able to give proper advice to their clients. Thus the CB has failed to advise their client regarding the rules and regulations of Customs and allied acts to the exporters and therefore violated the provisions of Regulation 10(d) of CBLR, 2018.

(iii) Violation of Regulation 10(e): Regulation 10(e) "A Custom broker shall 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".

Whereas in the instant case, as per statement of Shri Nandkumar R. Pawar, working manager of the Custom Broker recorded on 19.04.2021 under section 108 of Customs Act, 1962 admitted that they do not have any knowledge about the realization of export procees. The CB appears to have contravened the provisions of Regulation 10(e) of CBLR, 2018 as they have failed to exercise due diligence to ascertain the correctness of the information comply with the provisions of the Customs Act, 1962. During investigation, it was revealed that proprietor/partner of these IECs were not the actual owner of the goods being exported out of India, Wherein the S/Bs have been filed using these IECs. In this context, it was pertinent to emphasize that the past exports of some of these exporters were substantial both in terms of number of shipments as well as quantum of FOB value involved. The gravity of this matter becomes more alarming in the light of the fact that the foreign remittance of all the shipping bills filed using these IECs have not been realized till date through formal banking channel; ever after lapse of time limit prescribed by the RBI guidelines, as per database available with the Customs, which aggregately runs into more than rupees Five Thousand Crores presently. This is a huge revenue loss to the government. This type of revenue loss could not happen without the involvement of the Customs Broker. In the subject matters M/s A. B Paul & Company has failed to exercise due diligence to correctness of information in respect of the fraudulent exporter, otherwise they could have not made an attempt to export goods on the basis of forged documents and IEC's obtained on non existence addresses, therefore, M/s A. B Paul & Co. has violated the provisions of Regulation 10(e) of CBLR, 2018.

(iv) Violation of Regulation 10(k): Regulation 10(k) "A Custom broker shall maintain up to date records such as bill of entry, shipping bill, transshipment application, etc., all correspondence, other papers relating to his business as Customs Broker and accounts including financial transactions in an orderly and itemised manner as may be specified by the Principal Commissioner of Customs or Commissioner of Customs or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be".

Whereas in the instant case, as per statement of Shri Nandkumar R. Pawar, working manager of the Custom Broker recorded on 19.04.2021 under section 108 of Customs Act, 108 wherein he admitted that they have physically verified the IECs at the declared addresses. However, they have not prepared any visit report at the time of physical verification of the address, hence it was not available in his records. On being asked about the verification records

maintained by the CB firm, he stated that no such record was available with them. In this regard, it is clear that the CB could not maintain proper record in respect of the exporter and their addresses; therefore, the CB has violated the provisions of Regulation 10(k) of CBLR, 2018.

(v) Violation of Regulation 10(m): Regulation 10(m) "A Custom broker shall discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay".

Wherein in the instant case, M/s A. B Paul & Company failed to discharge his duties with efficiently by filing shipping bills of bogus IEC's. The foreign remittance of all the Shipping Bills filed using these IECs have not been realized till date through formal banking channel; even after lapse of the time limit prescribed by the RBI guidelines, as per database available with the customs, which aggregately runs into more than Rupees Five Thousand Crores presently, i.e a huge revenue loss to the government. Therefore, the CB has violated the provisions of Regulation 10(m) of CBLR, 2018.

(vi) Violation of Regulation 10(n): Regulation 10(n) "A Custom broker shall verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information".

Whereas in the instant case, it is crystal clear that subject shipping bills have been filed on the basis of IEC's obtained on non-existent address. It is pertinent to emphasize here that during the visit of registered addresses as declared in the respective IECs, no proof of existence/ functioning of the exporters were found. It is evident from the Statement of Sh. Sunil Ramsharik Verma, Proprietor of M/s. Arushi Corporation, recorded on 11.11.2020 under section 108 of the Customs Act, 1962, wherein he inter alia stated that the Shipping Bills filed in the name of M/s. Arushi Corporation were not his goods and the signature on the said S/Bills documents and invoices were not done by him. He also stated that he does not have any idea and do not know whom the goods belong to from where goods have been purchased. He further stated that all the exports done using the above said IECs were not done by him. Moreover, he has not purchased/manufactured/processed/procured the goods for export using the said two IECs. He will not claim the goods under Said S/B's in the name of M/s. Ayush Exports and in the name of M/s. Arushi Corporation. This is a repeated and complete failure on part of customs broker that they have processed the subject bills for clearances without doing the necessary KYC as mandated under Regulation 10(n) of CBLR, 2018 of all the IEC holders mentioned in Para 7 above. Also various IEC holders in their statements informed that they did not have any relations with the subject export consignment and had never exported any consignments through the CB M/s. A.B. Paul & Co. and also informed that he did not know him; that somebody has misused the for the clearance of the said consignment and dragging them into this illicit export of Cut and Polished Diamonds to Dubai and Hong-Kong. Therefore, it is clear that the CB has violated the provisions of Regulation 10(n) of CBLR, 2018.

(viii). Violation of Regulation 13(11): Regulation 13(11) "A Custom broker shall Any change in the persons issued a F card or G card or H card and actually engaged in the work in the Customs Station on behalf of a licensee firm or company shall be communicated forthwith by the firm or the company, as the case may be, to the Deputy Commissioner of Customs or Assistant

Commissioner of Customs, and no new person other than 'F', 'G' or 'H' card holders, shall be allowed to work in the Customs Station as a duly authorised employee on behalf of that firm or company"

Whereas in the instant case, it is pertinent to mention that Mr. Suresh Rasiklal Joshi, proprietor of the firm M/s. Spam International (India), in his voluntary statement stated that the goods were arranged by one Sh. A B Paul, Mobile No. 7045301795 and the said consignment was also cleared by him, the said Mobile No. belongs to Sh. Nandkumar Pawar, Manager in M/s. AB Paul & Co, however, he has not been issued any pass from Customs. Shri Nandkumar R. Pawar in his statement dated 19.04.2021 admitted that he looked after the work related to KYC of the client and verification of the same and submitting documents for clearance at Customs and he was working as a Manager in the Custom Broker Firm M/s. A B Paul & Co. (CB No. 11/543). From the statement of Shri Nandkumar R. Pawar, it is clear that he was handling the work of the Customs Broker; however, he does not hold any F, G and H Category Customs Pass, i.e. violation of Regulation 13(11) of CBLR, 2018.

23. From the above facts, prima facie it appears that Customs Broker M/s A. B Paul & Company (CHA No 11/543) has violated Regulation 10(a), 10(d), 10(e), 10(k), 10(m), 10(n) and 13(11) of CBLR, 2018. It is therefore apprehended that the Custom Broker may adopt similar modus operandi in future consignments and department cannot remain oblivious to the danger posed by such an eventuality. Accordingly, I pass the following Order:


ORDER

01. I, Principal Commissioner of Customs (General), in exercise of powers conferred upon me under the provisions of Regulation 16 (1) of CBLR, 2018 hereby suspend the licence of M/s A. B Paul & Company (CHA No 11/543) with immediate effect, being fully satisfied that the Customs Broker has prima-facie not fulfilled their obligations as laid down under Regulation 10(a), 10(d), 10(e), 10(k), 10(m), 10(n) and 13(11) of CBLR, 2018.

02. However, I offer the Customs Broker M/s A. B Paul & Company (CHA No 11/543) an opportunity of personal hearing on 12.07.2021 at 15.00 hours through video conferencing facility. Any written representation against this order should reach the undersigned before the date of hearing.

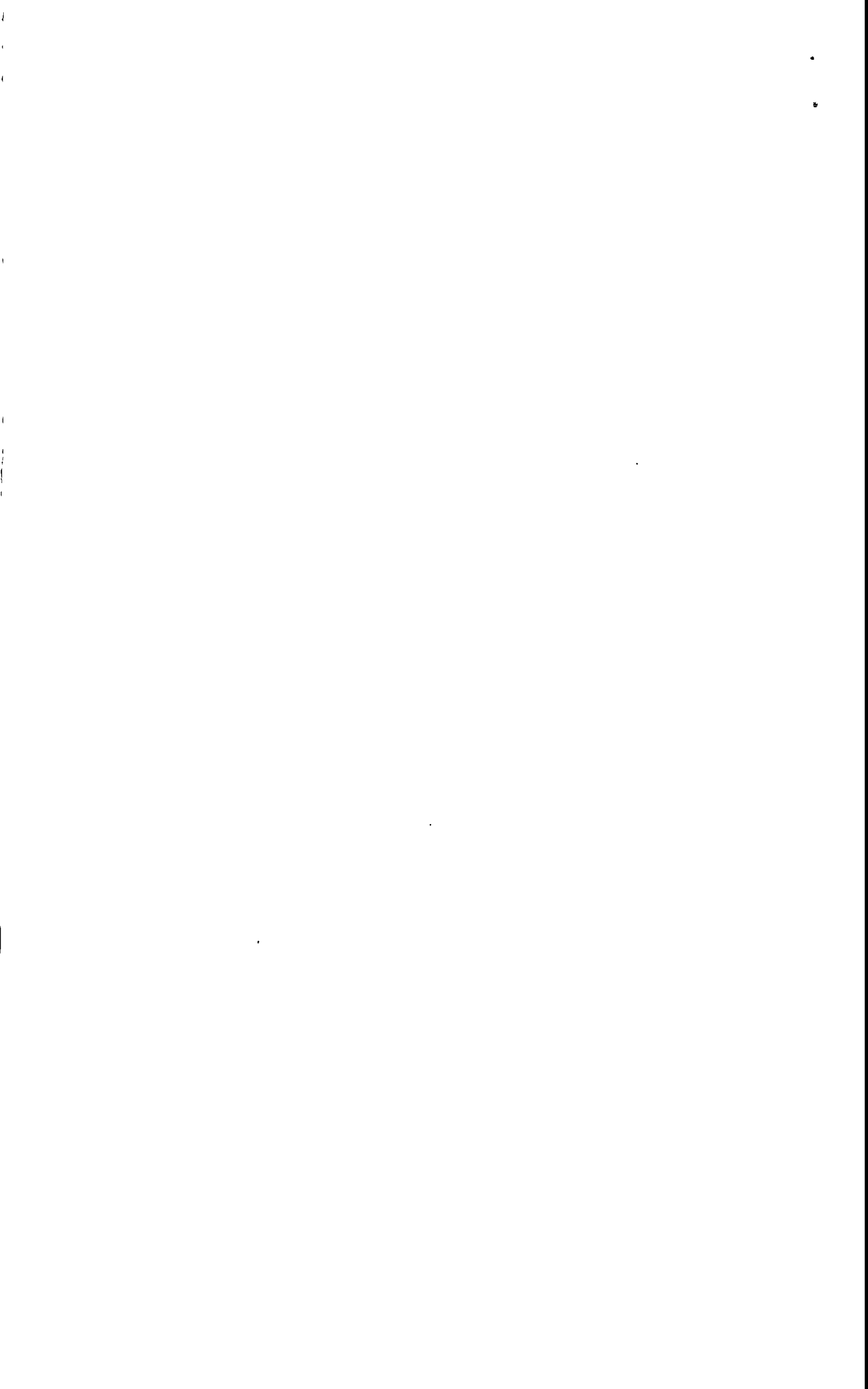
03. M/s A. B Paul & Company [PAN No. AABPP7363G] (CHA No 11/543) is directed to surrender all the original Custom Passes issued to their employee/partner/director/Proprietor immediately.

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


06/7/21

(PRACHI SAROOP)
Principal Commissioner of Customs (G)
NCH, Mumbai - I

To,
M/s A B Paul and Company (11/543)
Vikas Building, 4th Floor Unit No. 403,
11th Bank Street, Mumbai, Pin Code - 400023.



Copy to:

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