

प्रधानआयुक्त (सामान्य) सीमा शुल्क का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकरअनुभाग, नवीन सीमा शुल्क भवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
बेलार्ड इस्टेट, मुंबई - I
BALLARD ESTATE, MUMBAI ZONE - I

F. No. GEN/CB/158/2022-CBS

Date: 07.02.2024

DIN:- 20240277000000550515

**CORRIGENDUM TO ORDER-IN-ORIGINAL CAO NO.49/CAC/PCC(G)/SJ/CBS-
ADJ. DATED 23.11.2023**

In exercise of powers conferred upon me under section 154 of the Customs Acts, 1962, I order the following corrigendum to the captioned order:

2. In Para 14.4 of the Order-In-Original CAO No. 49/ CAC/ PCC(G)/ SJ/CBS-ADJ. dated 23.11.2023 is mentioned as:

"Para 14.4. With regard to Regulation 10(e) of CBLR 2018

The regulation 10(e) of CBLR 2018...

In view of the above, I am of the considered view that the CB failed to exercise due diligence to ascertain the correctness of information in respect of fraudulent exported goods and was also not in a position to impart any information to the exporter with reference to any work related to clearance of cargo or baggage. Therefore, I hold that the CB has violated the provisions of Regulation 10(e) of CBLR, 2018"

MAY BE READ AS

"Para 14.4. With regard to Regulation 10(e) of CBLR 2018

The regulation 10(e) of CBLR 2018...

In view of the above, I am of the considered view that the CB failed to exercise due diligence to ascertain the correctness of information in respect of fraudulent imported goods and was also not in a position to impart any information to the importer with reference to any work related to clearance of cargo or baggage. Therefore, I hold that the CB has violated the provisions of Regulation 10(e) of CBLR, 2018"

3. Para 15.5 of the Order-In-Original CAO No. 49/ CAC/ PCC(G)/ SJ/ CBS-ADJ. dated 23.11.2023 mentioned as:

"In a regime of trade facilitation, a lot of trust is being placed on the Customs Broker who directly deals with the importers/exporters. Failure to comply with regulations by the CB mandated in the CBLR, 2018 gives room for unscrupulous persons to get away with import-export violations and revenue frauds. The CB deliberately and knowingly indulged himself in declaring higher value of the goods using fake

invoices, to avail higher export benefits. The facts on record prove that CB had violated various provisions of CBLR, 2018 with mens rea."

MAY BE READ AS

"In a regime of trade facilitation, a lot of trust is being placed on the Customs Broker who directly deals with the importers/exporters. Failure to comply with regulations by the CB mandated in the CBLR, 2018 gives room for unscrupulous persons to get away with import-export violations and revenue frauds. The facts on record prove that CB had violated various provisions of CBLR, 2018 with mens rea."

All other particulars of the Order-in-Original Notice shall remain the same.

AB
2/2/2024

(SUNIL JAIN)

Principal Commissioner of Customs (G)
New Custom House, Mumbai - I

To,
M/s Hussain Kasam Mukadam & Sons (CB-11/194)
89, P. D'mello Road,
1st Floor, Room No.12, Shree Krishna Bhavan
Mumbai-400 009

Copy to:

1. The Pr./ Chief Commissioner of Customs, Mumbai I, II, III Zone
2. CIU's of NCH, ACC & JNCH
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