



**प्रधानआयुक्त) सामान्य(सीमाशुल्ककार्यालय**  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)**  
**कस्टमब्रे करअनुभाग, नवीनसीमाशुल्कभवन,बेलाईइस्टेट, मुंबई- I**  
**CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,**  
**MUMBAI - I.**

**F. No. S/8-03/2021-22 CBS**

**Date: 7.08.2021**

**DIN-202108770000000FA91**

**ORDER No. 16 /2021-22**

M/s. Harikrishnan M. K. Nambiar (hereinafter referred to as 'the Customs Broker/CB'), situated at 305, Bharat House, 3 rd Floor, 317, Shahid Bhagat Singh Road, Opp. Fort Market, Mumbai-400 001 is transacting their business at Mumbai Customs Zone under Regulation 9 of the Customs House Agents Licensing Regulations, 2004 (Now Regulation 7(2) of the Customs Broker Licensing Regulations (CBLR), 2018) on the basis of the Customs Broker License issued by the Commissioner of Customs, Mumbai, bearing License No. CB No.11/1733 and PAN No. AAAPN8666P.

2. On the basis of specific inputs, goods attempted to be exported vide Shipping Bill nos. 8556145, 8556255, 8556277, 8556280, 8556265 and 8556158 all dated 10.02.2021 were put on hold by Central Intelligence Unit (CIU), JNCH on 15.02.2021 to examine them in detail with reference to infringement, if any, under Customs Act, 1962. The goods covered under aforesaid Shipping Bills were examined by the officers of CIU, JNCH, in the presence of Shri Dadabhau Bansi Chaudhari, G-card holder (Kardex number 571/2019) of Customs Broker firm, M/s Harikrishnan M. K. Nambiar (AAAPN8666PCH001) (11/1733), under Panchanama dated 16.02.2021.

3. M/s. Pentalex Enterprises (hereinafter referred to as the exporter) having office address as "Off. No. 24, 2nd Floor, P. No. ¼, Balkrishna Chamber, Essaji Street, Mandvi, Masjid, Mumbai, 400003" filed 6 Shipping Bill Nos. i.e. 8556145, 8556255, 8556277, 8556280, 8556265 and 8556158 all dated 10/02/2021 for export of readymade garments. The Shipping Bills were filed by M/s. Harikrishnan M. K. Nambiar (AAAPN8666PCH001) (11/1733), Customs Broker firm on behalf of M/s Pentalex enterprises.

4. The six Shipping Bills as detailed in Table -I, of total declared FOB value Rs. 5,17,10,120.00/- (Rupees Five Crore Seventeen Lakhs Ten Thousand One Hundred Twenty only) and goods of description '100% Cotton Knitted Men's T-shirt', were filed by M/s Pentalex Enterprises (IEC no. - FMNPK8887D) for export

to South Africa, destination port being Johannesburg. The total Drawback claimed was Rs. 10,85,914.00/- (Rupees Ten Lakhs Eighty-Five Thousand Nine Hundred Fourteen only) and IGST payment status mentioned in the above said 6 Shipping Bills is "LUT". The details of the above said Shipping Bill numbers are as follows:

**Table-I**

Sr. No.	Shipping Bill No. & Date	Description of goods	Qty (PCS)	Declared RITC code	Declared DBK Sr. No.	Declared (INR)	FOB	Claimed Drawback (INR)	Declared RODTEP (INR)
1	8556145 dtd 10.02.21	100 % Cotton Knitted Men's T-shirts	17,280	61091000	610901B	86,66,420/-		1,81,995/-	17,280/-
2.	8556255 dtd 10.02.21	100 % Cotton Knitted Men's T-shirts	16,992	61091000	610901B	85,22,220/-		1,78,967/-	16,992/-
3.	8556277 dtd 10.02.21	100 % Cotton Knitted Men's T-shirts	17,136	61091000	610901B	85,94,320/-		1,80,481/-	17,136/-
4.	8556280 dtd 10.02.21	100 % Cotton Knitted Men's T-shirts	17,424	61091000	610901B	87,38,520/-		1,83,509/-	17,424/-
5.	8556265 dtd 10.02.21	100 % Cotton Knitted Men's T-shirts	16,992	61091000	610901B	85,22,220/-		1,78,967/-	16,992/-
6.	8556158 dtd 10.02.21	100 % Cotton Knitted Men's T-shirts	17,280	61091000	610901B	86,66,420/-		1,81,995/-	17,280/-
		<b>Total</b>	1,03,104			5,17,10,120/-		10,85,914/-	1,03,104/-

5. On examination, the quantity of the goods was found as per declaration in above mentioned Shipping Bills & in their respective packing lists, however, prima facie it appeared that FOB value of the goods to be exported was mis-declared on higher side to avail higher amount of export incentives. Representative samples were drawn to ascertain the value and material composition of the goods covered

under Shipping Bill Nos. 8556145, 8556255, 8556277, 8556280, 8556265 and 8556158 all dated 10.02.2021.

6. During the course of examination of the goods covered under the aforesaid 6 Shipping Bills dated 10.02.2021 under Panchanama dated 16.02.2021, it was noticed that two persons namely Shri Uday Kumar Maheshwar Sharma and Shri Uday Anna Shetty both without valid Customs Pass, were present along with laborers in the export shed (yard area) of JWR CFS. Hence, to ascertain the facts of the case their statements were also recorded: -

7. Statement of Shri Uday Kumar Maheshwar Sharma, was recorded under Section 108 of the Customs Act, 1962 on 17.02.2021, wherein he interalia, stated that-

- a. he is an employee of M/s Harikrishnan M. K. Nambiar CB No. AAAPN8666PCH001 but does not get any salary from M/s Harikrishnan M. K. Nambiar, however, he receives commission-based remuneration on per shipping bill; that he has not been issued any offer of employment and he is working on oral communication of Mr. Dadabhau Bansi Chauhari, the G Card holder of M/s Harikrishnan M. K. Nambiar;
- b. that he has been working for the company since Sept 2020 and was appointed to handle the documents, carting of export goods etc;
- c. that in his company 6 people are working namely Mr. Harikrishnan M. K. Nambiar, Mr. Chaudhari Baburao (Dadabhau Bansi Chauhari), Mr. Uday Shetty, Adnan Swami, and himself;
- d. that Mr. Harikrishnan M. K. Nambiar is F Card holder and supervising the whole business, Mr Adnan used to file all documents, Mr. Uday Shetty used to coordinate with customers and does sales and marketing and Mr. Chaudhary Baburao (Dadabhau Bansi Chauhari) used to look after whole operations;
- e. that as usual Mr Adnan filed all Shipping Bills on 10.02.2021 and Mr. Uday has done the KYC verifications for M/s.Pentalex Enterprises.
- f. That he presented all the Shipping Bills for examination at docks; that they used to make passes on CHA letter head on daily basis to enter in the CFS areas.

8. Voluntary Statement of Shri. Uday Anna Shetty recorded under section 108 of Customs Act, 1962, on 22.02.2021, wherein he interalia, stated that -

- a. he is an employee of M/s Harikrishnan M. K. Nambiar CB No. AAAPN8666PCH001 but he has not been issued any offer of employment so he is not getting any salary from M/s Harikrishnan M. K. Nambiar, however, he is receiving commission-based remuneration on per shipping bill; that he is working since Sept 2020 in this company on oral communication of Mr.

Harikrishnan M. K. Nambiar, the F Card holder of M/s Harikrishnan M. K. Nambiar.

- b. he is appointed to handle the marketing work of M/s Harikrishnan M. K. Nambiar; that he used to search for potential clients for export purpose and thereafter used to collect IEC copy, Pan card copy, Aadhar card copy, GST registration certificate, Bank AD code and Annexure A for AD code registration from them for the purpose of export of their goods.
  - c. that he or anyone else from M/s Harikrishnan M. K. Nambiar, have never met IEC holder and Shri Salim Shaikh was an agent through whom he took booking for export of the goods for M/s Pentalex Enterprises.
  - d. that Mr. Salim Haneef Shaikh residing somewhere at Masjid Bandar, was an agent between Exporter and Customs Broker; that Mr. Salim Haneef Shaikh did not have any office and he met him in Belapur with reference of one Mr. Sajid.
9. Voluntary Statement of Shri Dadabhau Bansi Chaudhari, G-card Customs Pass holder (Kardex no.-571/2019) of Customs Broker firm, M/s Harikrishnan M. K. Nambiar (11/1733), was recorded under section 108 of Customs Act, 1962 on 22.02.2021 he inter-alia stated that -
- a. he was an employee of M/s Harikrishnan M. K. Nambiar CB No. AAAPN8666PCH001 (11/1733) from 2003 to 2014, then he joined Customs Broker firm M/s Chakiat Agencies (11/1174) in 2014 and then in May, 2020 he once again applied for Customs pass to work under the CB firm M/s Harikrishnan M. K. Nambiar CB No. (11/1733) on 07.10.2020.
  - b. that he is dealing with the operations related to import and export work of the CB firm Harikrishnan M. K. Nambiar CB No. (11/1733);
  - c. he stated that Shri Uday Shetty, employee of the CB firm, M/s Harikrishnan M. K. Nambiar CB No. (11/1733) had done the KYC verification of M/s Pentalex Enterprises (IEC no.- FMNPK8887D); that Shri Uday Shetty, dealt with the clients for the purpose of export of consignments filled by M/s Pentalex Enterprises; that he never met or coordinated or dealt with the client namely M/s Pentalex Enterprises ; that Shri Uday Shetty handed over KYC documents (IEC copy, GST copy, Pan Card, Aadhar card, Bank certification letter), Invoice, Packing list which belong to M/s Pentalex Enterprises .
10. Voluntary Statement of Shri Harikrishnan Mundyadan Kroth Nambiar, F-card Customs Pass holder (Kardex no.-N-313) & the proprietor of Customs Broker firm M/s Harikrishnan M. K. Nambiar 11/1733, was recorded under section 108 of Customs Act, 1962 on 22.02.2021 wherein he inter-alia stated that presently-
- a. his office address is "office No. 119, Vindhya Complex, Sector 11, CBD Belapur, Navi Mumbai- 400614 (Phone No. 022-49677998)" which earlier was "305, Bharat House, 3<sup>rd</sup> Floor, 317, Shahid Bhagat Singh Road, Opp. Fort

Market, Mumbai – 400001”; that due to low quantity of business, in December, 2019, he closed his previous office situated at Shahid Bhagat Singh Road, Fort Market, Mumbai and in October, 2020 he, once again started the business at his new office address situated at CBD Belapur, Navi Mumbai;

- b. that in his company 6 people (including himself) are working namely Mr. Dadabhau Bansi Chaudhari, Mr. Uday Shetty, Adnan Ansari, Ms Priya Nilakh, Mr. Uday Kumar Maheshwar Sharma and himself; that Mr. Dadabhau Bansi Chaudhari, the only G-card holder of his CB firm, is dealing with the operations related to import and export work of his CB firm Harikrishnan M. K. Nambiar CB No. (11/1733).
- c. There is no one holding H-card Customs Pass in the CB firm, M/s Harikrishnan M. K. Nambiar CB No. (11/1733). Mr Adnan used to file all documents related to export and import consignments in the system. Mr. Uday Shetty used to coordinate with customers and used to do sales and marketing for M/s Harikrishnan M. K. Nambiar. Mr. Uday Kumar Maheshwar Sharma used to do the examination, carting and all other related works in Docks. Ms Priya Nilakh used to do work in his office only.
- d. that his client, M/s Pentalex Enterprises was approached by his employee Mr. Uday Shetty, and, Mr. Uday Shetty had prepared and forwarded quotation (hard copy) to M/s Pentalex Enterprises. After acceptance of the forwarded quotation, documents (Invoice and Packing List only) were received by Mr. Uday Shetty from the client after which Mr Uday Shetty prepared the checklist. Mr. Adnan Ansari uploaded the prepared documents on E-SANCHIT and generated the Shipping Bills. Mr. Uday Sharma had done the carting in JWR CFS and Mr. Chaudhari presented the goods to Customs for examination & subsequent clearance procedure.
- e. that the KYC verification of M/s Pentalex Enterprises was done by Mr. Dadabhau Bansi Chaudhari, G-card holder of his CB firm, however, address verification was not conducted by him or by Mr. Dadabhau Bansi Chaudhari, G-card holder; That he didn't know any person named as Salim Haneef Shaikh and he heard this name for the first time.
- f. that M/s Pentalex Enterprises had filed around 15-16 Shipping Bills (including the current Shipping Bills) through Customs Broker firm M/s Harikrishnan M. K. Nambiar CB No. AAAPN8666PCH001 (11/1733).
- g. that Mr. Uday Shetty, marketing person of the said CB firm, was the only person who dealt with the client, M/s Pentalex Enterprises;
- h. that he is the proprietor of the said CB firm. However, all the export and import related works were being handled by Mr. Uday Shetty and Mr. Uday Sharma; that he had never dealt with any client; that he had never met/contacted/coordinated/talked to any person related to the firm; that he

was withdrawing only Rs. 20,000/- from the CB firm M/s Harikrishnan M. K. Nambiar CB No. (11/1733)

11. Further voluntary statement of Shri Dadabhau Bansi Chaudhari, G-card Customs pass holder of CB firm, M/s Harikrishnan M. K. Nambiar (11/1733) was recorded under section 108 of the Customs Act, 1962, wherein-
- a. on being asked about the residential address of Shri Aniket Ramesh Kakade, the Proprietor of M/s Pentalex Enterprises he inter-alia stated that the CB firm M/s Harikrishnan M. K. Nambiar (11/1733) had received KYC documents (IEC copy, GST copy, Pan Card of IEC holder, Aadhar card of IEC holder, Bank certification letter) from M/s Pentalex Enterprises and thereafter the office address of M/s Pentalex Enterprises was verified with IEC copy and Bank certification letter, however, office address OR residential address of the IEC holder was not verified physically; that he doesn't know the present (current) whereabouts of Shri Aniket Ramesh Kakade, Proprietor of M/s Pentalex Enterprises and Shri Aftab Ahmed Mohammed Hussain Sayed, the power of attorney holder of M/s Pentalex Enterprises might have known about Shri Aniket Ramesh Kakade;
  - b. on being asked about the letters and summons he received on behalf of the Proprietor of M/s Pentalex Enterprises he inter-alia stated that he handed over the same letters & summons to Shri Praful Pawar, office staff of the said CB firm to be further handed over to the Proprietor of M/s Pentalex Enterprises at their office address in Masjid, Mumbai. Shri Praful Pawar, handed over the same to Shri Aftab Ahmed Mohammed Hussain Sayed, the power of attorney holder of M/s Pentalex Enterprises.
  - c. On being asked about the letter from Proprietor of M/s Pentalex Enterprises dated 20.03.2021, submitted by hand to CIU by Shri Dadabhau Bansi Chaudhari, he inter-alia stated that Shri Aftab Ahmed Mohammed Hussain Sayed, the power of attorney holder of M/s Pentalex Enterprises had called the office of CB firm M/s Harikrishnan M. K. Nambiar on 18.03.2021 and told that the exporter didn't want the provisional release of the goods and they want to submit a request letter to Customs department for final release of the goods, as Shri Aftab Ahmed Mohammed Hussain Sayed had asked to send a person to his office so they (Customs Broker firm) had sent Shri Praful Pawar. Shri Praful Pawar received the above said letter and handed over to Shri Dadabhau Bansi Chaudhari and then he further submitted the same letter in the office of CIU, JNCH;
  - d. that he has never met Shri Aniket Ramesh Kakade, Proprietor of M/s Pentalex Enterprises. However, Shri Praful Pawar had met Shri Aniket Ramesh Kakade in Masjid, Mumbai; that Praful Arun Pawar, aged 30 years was an office staff

in the office of CB firm M/s Harikrishnan M. K. Nambiar, who used to receive/hand over letters, documents, payments from/to various clients of CB firm M/s Harikrishnan M. K. Nambiar and Shri Praful Arun Pawar lost his life due to Covid 19 on 22.04.2021.

12. The Representative Sealed Samples were drawn and forwarded to DYCC, JNCH. The DYCC test reports revealed, discrepancy and mis-declaration on account of material composition of goods as per DYCC test report vis-à-vis the declared composition of goods in the Shipping Bill no. 8556158 dated 10.02.2021. This resulted into change in RITC code of the goods and change in Drawback Schedule serial number for said Shipping Bill.
13. From the various voluntary statements recorded of the F and G card Holders of Custom Broker firm M/s Harikrishnan M. K. Nambiar (CB No. - AAAPN8666PCH001) and other stakeholders of the goods attempted to be exported vide Shipping Bill Nos. 8556145, 8556255, 8556277, 8556280, 8556265 and 8556158 all dated 10.02.2021, it emerges that-
  - a. Mr Adnan, who is not a G card holder, used to file all documents for the Customs Broker including the subject Shipping Bills in violation of Regulation 3 read with Regulation 2 (b) of Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019 which mandates only a person authorised by the exporter, and bearing a valid licence under the Customs Brokers Licensing Regulations, 2018 or an employee of the Customs broker who has been issued a photo identity card in Form G under the Customs Brokers Licensing Regulations, 2018 may file electronic integrated declaration and upload supporting documents on ICEGATE.
  - b. The Customs Brokers M/s M/s Harikrishnan M. K. Nambiar did not 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. Investigation revealed that the Office Address of the IEC bore the markings of M/s Seltos International, and the residential address i.e. "Room No. 1, Kakade Niwas, Jaynath Sitabai Sadan, Katemanivali, Rambaug, Kalyan (W), Thane, Maharashtra - 421301." of Shri Aniket Ramesh Kakade could not be located.
  - c. The Summons dated 06.04.2021 bearing DIN no CBIC-DIN-20210478NU0000914989 which was issued to the IEC holder was also not handed over to the IEC holder of the subject Shipping Bills by the Customs Broker. The Customs Broker also submitted letters dated 20.03.2021 & 08.04.2021 bearing letter head of M/s Pentalex which appear not to have been

received from the IEC holder but Shri Aftab Ahmed Mohammed Hussain Sayed, Power of Attorney holder of M/s Pentalex Enterprises .

- d. Shri Aftab Ahmed Mohammed Hussain Sayed, Power of Attorney holder of M/s Pentalex Enterprises , vide his statement dated 15.03.2021 claimed to be the Power of Attorney Holder of M.s Pentalex wherein he had inter-alia committed to submit related documents to ascertain the genuinity & value of the goods w.r.t. M/s Pentalex Enterprises. Letter received from M/s Pentalex Enterprises on 09.04.2021, wherein it is stated that due to pandemic situation of Covid 19 & health issues in his family, Mr. Aftab Ahmed Mohd Hussain Sayed has been appointed as their lawful attorney for their firm to execute and perform the acts & deed matters; and that Mr. Aftab Ahmed Mohd Hussain Sayed appointed Power of Attorney by them and his given statement to authorities are true, correct and binding on them;
- e. However, Shri Aftab Ahmed Mohammed Hussain Sayed, Power of Attorney holder of M/s Pentalex Enterprises (IEC no. - FMNPK8887D), could not produce any of the documents he had committed vide his statement dated 15.03.2021 to submit so as to ascertain the genuinity & value of the goods. Vide his subsequent statement dated 25.05.2021 Shri Aftab Ahmed Mohammed Hussain Sayed stated that he has never visited any residential address of Shri Aniket Ramesh Kakade; that he doesn't know any present (current) address of Shri Aniket Ramesh Kakade, Proprietor of M/s Pentalex Enterprises ; that village of Shri Aniket Ramesh Kakade is somewhere in Kolhapur, Maharashtra, but he doesn't know exact address; the current whereabouts of Shri Salim Haneef Shaikh ( who is said to have referred them to the Customs Broker) are also not known; he became the Power of Attorney of the firm, M/s Pentalex Enterprises as Shri Aniket Ramesh Kakade promised him 2% commission in profit margin; that the goods covered under above mentioned Shipping Bills were bought from one Shri Sahil (M/s Saffron) from Ulhasnagar on credit and no money was paid for purchasing the above said goods; M/s Saffron is not a manufacturing unit. that he doesn't know the residential address of Shri Sahil and he does not even has Sahil's mobile number, he is not sure about the mode of the payment done by Shri Aniket Ramesh Kakade and the final payment of goods were to be done on receipt of the payment by the foreign buyers; that the payment from foreign buyers is yet to be received so M/s Pentalex Enterprises (IEC no. - FMNPK8887D) did not receive any BRC for the past export consignments; Shri Aniket Ramesh Kakade may have the Purchase Invoices; he doesn't have any E-way bills with him and it might have with Shri Aniket Ramesh Kakade or with the customs broker; he used to meet Shri Praful Pawar in Masjid and Belapur regarding the papers/documents received/submitted to Customs Broker;



- f. The F card holder and proprietor of Customs Broker firm M/s Harikrishnan M. K. Nambiar has relinquished effective control of the Customs Broker firm in above manner to persons Shri Uday Anna Shetty & Shri Uday Kumar Maheshwar Sharma he claims to have engaged on a commission basis. Shri Uday Anna Shetty & Shri Uday Kumar Maheshwar Sharma had gotten documents filed in the name of IEC holder to benefit themselves and Shri Aftab Ahmed Mohammed Hussain Sayed, Power of Attorney holder from commissions flowing from undue export benefits earned from the export of goods covered by these Shipping Bills. The IEC holder has not joined the investigation proceedings in spite of repeated efforts and has willingly allowed his credentials to be used by Shri Uday Anna Shetty, Shri Uday Kumar Maheshwar Sharma and Shri Aftab Ahmed Mohammed Hussain Sayed in the subject transaction. Hence, the declared value i.e. Rs.5,17,10,120.00/- (Rupees Five Crore Seventeen Lakhs Ten Thousand One Hundred Twenty only) for the goods attempted to be exported vide subject 6 Shipping Bills appears to be contrived, not flowing from a genuine purchase from their suppliers.
- g. The IEC holder failed to furnish further information including documents or other evidence, and as detailed above there exists basis for reasonable doubt about the truth or accuracy of the value so declared; there is mis-declaration of goods in respect of Shipping Bill Nos. 8556145, 8556255, 8556277, 8556280, 8556265 and 8556158 all dated 10.02.2021 in parameters such as quality, and importer could not produce documents to demonstrate year of manufacture or production; there is misdeclaration of description in case of Shipping Bill no. 8556158 dated 10.02.2021; therefore it appears that the transaction value shall be deemed to have not been determined in accordance with sub-rule (1) of rule 3. The transaction value is liable to be rejected in terms of Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and the declared FOB value for the goods attempted to be exported vide subject 6 Shipping Bills appears liable to be re-determined by proceeding sequentially in terms of Rule 4 to 6 of Customs Valuation (Determination of Value of Export Goods) Rules, 2007 and read with Section 14 of the Customs Act, 1962.

14. During the course of examination of the goods attempted to be exported vide Shipping Bill Nos. 8556145, 8556255, 8556277, 8556280, 8556265 and 8556158 all dated 10.02.2021, it was found that the subject goods were not identified specifically with any brand, mark, style and other specifications and further exporter has failed to submit any specifications regarding the goods attempted to be exported vide above said Shipping Bills. Hence, the declared value of the subject goods could not be compared with the transaction value of the goods of like kind and quality exported from India; therefore rule 4 of the Customs

valuation (Determination of Value of exported Goods) rules, 2007 could not be invoked to ascertain the value of the goods.

15. The Exporter has neither produced any cost of production details, manufacturing or processing of export details and correct transport details nor produced cost design or brand or any amount towards profit etc., to derive Computed value of the subject goods. In absence of complete cost data details, rule 5 of the Customs valuation (Determination of Value of exported Goods) rules, 2007 could not be invoked to ascertain the value of the goods.

16. Therefore, the value of the impugned goods is proposed to be re-determined under the Residual Rule 6 of the Customs valuation (Determination of Value of exported Goods) rules, 2007. This rule stipulates that subject to the provisions of Rule 3, where the value of the export goods cannot be determined under the provisions of Rules 4 and 5, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules. Therefore, in order to arrive at the correct value of the impugned goods the same is required to be done on the basis of Rule 6. Hence, in terms of Rule 6 of the Customs Valuation (Determination of Value of Exported Goods) Amendment rules, 2007, Market Survey for the goods in instant case was resorted to ascertain the value of the goods.

17. Market Survey conducted by a team of officers of CIU, JNCH and SIIB(Import), JNCH in respect of goods attempted to be exported vide the said Shipping Bills, revealed that, the total FOB value of the goods attempted to be exported vide the said 6 Shipping Bills appears liable to be re-determined at Rs. 1,80,27,734.40/- (Rupees One Crore Eighty Six lakhs Twenty Seven thousand Seven hundred Thirty Four and Forty Paise only) as against the declared FOB value of Rs. 5,17,10,120.00/- (Rupees Five Crore Seventeen Lakhs Ten Thousand One Hundred Twenty only).

The total Drawback for the goods attempted to be exported vide 6 shipping bill nos. 8556145, 8556255, 8556277, 8556280, 8556265 and 8556158 all dated 10.02.2021 appears liable to be re-determined at Rs. 3,78,582.43/- (Rupees Three lakhs Seventy Eight thousand Five Hundred Eighty Two and Forty Three Paise only) as against the claimed Drawback of Rs. 10,85,914.00/- (Rupees Ten Lakhs Eighty Five Thousand Nine Hundred Fourteen only).

18. From the above facts, it appears that the Custom Broker M/s Harikrishnan M. K. Nambiar CB No.(11/1733) did not exercise due diligence in discharging their obligations as required under Regulation 1(4), 10(a), 10(b), 10(d) 10(e), 10(m) and 10(n) of the CBLR, 2018, which are reproduced as under:

**18.1 Regulation 1(4) of CBLR,2018 states that-**

*Every license granted or renewed under these regulations shall be deemed to have been granted or renewed in favour of the licensee, and no license shall be sold or otherwise transferred.*

In the instant case, Mr Adnan, who is not a G card holder, used to file all documents for the Customs Broker including the subject Shipping bills in violation of Regulation 3 read with Regulation 2 (b) of Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019. The said regulation mandates only a person authorized by the exporter, and bearing a valid license under the Customs Brokers Licensing Regulations, 2018 or an employee of the Customs broker who has been issued a photo identity card in Form G under the Customs Brokers Licensing Regulations, 2018 may file electronic integrated declaration and upload supporting documents on ICEGATE. Thus the Custom Broker M/s Harikrishnan M. K. Nambiar CB No.(11/1733) has failed to fulfil

**18.2 Regulation 10. Obligations of Customs Broker.**— *A Customs Broker shall*

*(a) 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;*

Customs Broker, M/s Harikrishnan M. K. Nambiar CB No. (11/1733), has failed to produce any authorization obtained from the exporter, M/s Pentalex Enterprises and failed to fulfil the obligations under Regulation 10(a) of CBLR, 2018.

*(b) transact business in the Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;*

As per voluntary statement of Shri Harikrishnan Mundyadan Kroth & the proprietor of Customs Broker firm M/s Harikrishnan M. K. Nambiar (11/1733), he is the proprietor of the CB firm, M/s Harikrishnan M. K. Nambiar, however, all the export and import related work was being handled by Mr. Uday Shetty and Mr. Uday Sharma (both without having any valid Customs Pass). Hence, Customs Broker, M/s Harikrishnan M. K. Nambiar, has failed to transact business through an authorised employee duly approved by the DC/AC of Customs and failed to fulfill the obligations under Regulation 10(b) of CBLR, 2018.

*d) 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;*

Customs Broker, M/s Harikrishnan M. K. Nambiar CB No. AAAPN8666PCH001 (11/1733), has failed to advise his client, M/s Pentalex

Enterprises to comply with the provisions of the Customs Act, 1962 and the rules and regulations thereof and failed to fulfill the obligations under Regulation 10(d) of CBLR, 2018.

*(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;*

Customs Broker, M/s Harikrishnan M. K. Nambiar CB No. AAAPN8666PCH001 (11/1733), has failed to exercise due diligence to ascertain the correctness of information which he imparts to his client, M/s.Pentalex Enterprises with reference to work related to clearance of goods attempted to be exported vide the said S/Bs and failed to fulfill the obligations under Regulation 10(e) of CBLR, 2018.

*(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;*

Customs Broker, M/s Harikrishnan M. K. Nambiar (11/1733), has failed to exercise due diligence to ascertain the correctness of information which he imparts to his client, M/s Pentalex Enterprises with reference to work related to clearance of goods attempted to be exported vide the 6 Shipping Bills dated 10.02.2021 and failed to fulfill the obligations under Regulation 10(e) of CBLR, 2018.

*(n) 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;*

As per voluntary statement of Shri Harikrishnan Mundyadan Kroth Nambiar, F-card Customs Pass holder & the proprietor of Customs Broker firm M/s Harikrishnan M. K. Nambiar , he had never dealt with any client or he had never met/contacted/coordinated/talked to any person related to the firm namely M/s Pentalex Enterprises and Mr. Uday Shetty, marketing person of CB firm, M/s Harikrishnan M. K. Nambiar was the only person who dealt with the client, M/s Pentalex Enterprises. Further, Shri Uday Anna Shetty, has stated in his voluntary statement recorded on 22.02.2021 that he or anyone else from the CB firm, had never met the IEC holder of M/s Pentalex Enterprises.

Hence, Customs Broker, M/s Harikrishnan M. K. Nambiar (11/1733), has failed to 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 and failed to fulfill the obligations under Regulation 10(n) of CBLR, 2018.

19. In view of the available facts, prima facie it was evident that the Customs Broker M/s Harikrishnan M. K. Nambiar CB No (11/1733) has failed in discharging their obligations as Customs Broker as required under Regulation 1(4), 10(a), 10(b), 10(d) 10(e), 10(m) and 10(n) of the CBLR, 2018, Therefore, immediate action was taken and the Customs Broker License held by M/s Harikrishnan M. K. Nambiar CB No (11/1733) was suspended vide Order No. 13/2021-22 dated 23.07.2021 and a post-decisional hearing was granted to the Customs Broker on 03.08.2021 @13.30 hrs.

#### **PERSONAL HEARING**

20. Ms. Priyanka Lohande, Advocate on behalf of CB, M/s. Harikrishnan M. K. Nambiar(11/1733) appeared for personal hearing before the Principal Commissioner of Customs (G) on 03.08.2021 through Virtual mode and inter-alia submitted that, their clients License was suspended without giving any SCN and hence not correct.

#### **WRITTEN SUBMISSION**

21. The Advocate on behalf of the CB submitted a written submission dated 03.08.2021 wherein they have stated that:

i) They have denied each and every allegation levelled against them in the Order dated 23.07.2021; that after the suspension no pre- suspension hearing and neither any Inquiry Proceedings were initiated which is against the principle of natural justice; that, they have filed Shipping Bills on behalf of the exporter i.e. M/s Pentalex Enterprises on the basis of the documents furnished by the exporter. The CB have vehemently denied that they suggested the exporter to declare manipulated value of the exported goods and failed to guide the exporter to declare correct value and description of the exported goods, and that, the alleged misdeclaration came to the Proprietor's knowledge when the case was booked by the department; that, no documents indicate any wrongdoing / misdemeanour on the CB's part; that from the Voluntary statement of Mr. Harikrishnan M.K. Nambiar, Proprietor and F Card holder of the CB firm, recorded u/s 108 of Customs Act, 1962 on 22.02.2021, Company has 6 people including himself working namely Mr. Dadabhau Bansi Chaudhari, Mr. Uday Shetty, Mr. Adnan Ansari, Ms. Priya Nilakh, Mr. Udaya Kumar Maheshwar Sharma, and that Mr.Dadabhau Bansi Chaudhari, the only G-card holder of the CB firm used to do the KYC verification of the exporter firm, however the address verification was not conducted by him nor he know any Person from the exporter's firm; that while Mr. Adnan used to file all documents related to export & import consignments in the system, Mr Uday Shetty used to co-ordinate with the Customers and used to do sales & marketing of the CB firm & Mr. Uday Kumar Maheshshwar Sharma used to do examination, carting and all other related works in docks. Hence, it is apparent that CB Company was in no way concerned with

the change of price of the goods to suggest that CB Company was responsible for manipulating value of exported goods.

ii). Vide their submissions, the CB also stated that the exporter approached Mr. Uday Shetty and Mr. Uday Shetty had prepared and forwarded the Quotation copy to the exporter and after the acceptance of the quotation, documents (invoice & packing list only) were received by Mr. Uday Shetty from the exporter after which Mr. Adnan Ansari uploaded the prepared documents on E-SANCHIT and generated the Shipping Bills; that Mr. Uday Sharma had done the carting in JWR CFS and Mr. Chaudhari presented the goods to the Customs for Examination & subsequent clearance procedure, to place on records, copies of relevant Shipping Bills Nos. 8556145, 8556255, 8556277, 8556280, 8556265 and 8556158 were put on hold by CIU, JNCH on 15.02.2021 dated 10.02.2021 along with respective invoices in support of their contention.

iii). Further, the Advocate on behalf of the Custom Broker submitted that the CB has a limited liability which is restricted to the clearance of the goods through Customs and the Customs Broker is not the Agent 'of the importer/ exporter in terms of Section 147 of Customs Act 1962; that in support of their contention they have relied upon certain judgements - decision of Hon'ble CESTAT, Chennai Reported in 2001(132) ELT 644(Tri. Chennai) in the case of Aspinwall & Co. Vis Commissioner of Central Excise, Trichy. The appeal filed against this decision by the Central Excise Department was dismissed by the Hon. Supreme Court as reported In 2002(142) ELT A80(SC); that in view of above, in the absence of any evidence to the contrary, it is clear that the CB has performed their duty as stated in CBLR,2018 and not violated any regulations lest Regulations 1(4), 10 (a), (b) (d), (e), (m) and (n) of the CBLR, 2018; that it is neither the case that as a Customs Broker, they were accommodated financially by the exporter for handling the said export on their behalf with any windfall gains; that there is no allegation leave alone any evidence to that effect. Therefore, in absence of any malafide, it would not be legally correct to impute any ulterior motive on the conduct of the Customs Broker while undertaking the job of customs clearance on behalf of the Exporter; that the reporting of alleged offence, is in violation of the CB and its employees Fundamental right to life and livelihood, as enshrined under Article 21 of the Constitution of India; that in view of the same rational, the CB should also be allowed to do business and its employees be allowed to earn livelihood, till the pendency of the Inquiry into the alleged charges against them and after the conclusion of the decision in regard to the Suspension may be taken by Your Honour; that they humbly pray that unless the necessity to invoke Regulation 16(1) ibid is stated and brought out with justifiable reason in the order, the action of suspension cannot be upheld; that the charges held against the CB are not serious as to attract Regulation 16(1) of CBLR,2018; that a cursory look at the

alleged charges of violation of Regulations would reveal that charges levelled are not as grave and serious as to justify invoking of powers of suspension under Regulation 16(1) *ibid*. As held in decided cases by the Hon'ble Tribunal, failure to comprehensively verify the authenticity and correctness of the documents submitted by the exporter merely reflects the competence of the CB, it does not establish such criminal Competence of the culpability as to warrant harsh action; that they have cited plethora of judicial pronouncements in support of their contention, along with citations; that their complete business has been affected; that the alleged incident took place more than 5 months earlier and thereafter the CB has continued to operate without any compliant; that therefore, now suspending the Licence in terms of Regulation 16(1) has completely halted the Business of the CB and has thrown out of gear their operations as well as the families of their employees. Any continuation of the Suspension will have adverse effect on their business prospects and will leave to a situation where punishment is given without justifiable cause and without establishing a clear case after a detailed enquiry; that, they have requested to drop the proceedings and the suspension of licence be revoked with immediate effect and they may be allowed to continue their work in Mumbai Customs subject to the outcome of inquiry in their case.

### **DISCUSSION AND FINDINGS**

22. I have carefully gone through the facts of the case, oral submissions made by the Advocate on behalf of CB during the Personal Hearing held on 03.08.2021 and written submissions made by the Advocate on behalf of Custom Broker vide letter dated 03.08.2021.

23. Custom Broker licence No. 11/1733 of M/s. Harikrishnan M. K. Nambiar has been suspended vide Order No. 13/2021-22 dated 23.07.2021 under the provisions of Regulation 16(1) of CBLR, 2018 for alleged violation of Regulations 1(4), 10(a), 10(b), 10(d) 10(e), 10(m) and 10(n) of the CBLR, 2018 based on the letter received from Joint Commissioner of Customs, CIU, JNCH vide their letter F.No. SG/Misc-159/2020-21/CIU JNCH dated 15.06.2021 informing that the CB have not followed the KYC guidelines/norms, *inter-alia* failed to transact business through an authorised employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs and have thereby violated provisions of the CBLR, 2018.

24. Investigations have revealed that, the aforesaid 06 Shipping Bills were filed by the Customs Broker, M/s Harikrishnan M. K. Nambiar (AAAPN8666PCH001) (11/1733), on behalf of M/s Pentalex enterprises. The quantity of the goods was

found as per declaration in the said Shipping Bills & in their respective packing lists, however, prima facie it appears that FOB value of the goods to be exported was mis-declared on higher side to avail higher amount of export incentives. Representative samples were drawn to ascertain the value and material composition of the goods covered under the said Shipping Bills all dated 10.02.2021. The DYCC test reports revealed, discrepancy and mis-declaration on account of material composition of goods as per DYCC test report vis-à-vis the declared composition of goods in the Shipping Bill no. 8556158 dated 10.02.2021 which resulted in change in RITC code of the goods and change in Drawback Schedule serial number for said Shipping Bill.

25. I find that, the Market Survey conducted by a team of officers of CIU, JNCH and SIIB(Import), JNCH in respect of goods attempted to be exported vide the said Shipping Bills, revealed that, the total FOB value of the goods attempted to be exported vide the said 6 Shipping Bills appears liable to be re-determined at Rs. 1,80,27,734.40/- (Rupees One Crore Eighty Six lakhs Twenty Seven thousand Seven hundred Thirty Four and Forty Paise only) as against the declared FOB value of Rs. 5,17,10,120.00/- (Rupees Five Crore Seventeen Lakhs Ten Thousand One Hundred Twenty only) and the total Drawback for the goods attempted to be exported vide the said 6 Shipping Bills all dated 10.02.2021 appears liable to be re-determined at Rs. 3,78,582.43/- (Rupees Three lakhs Seventy Eight thousand Five Hundred Eighty Two and Forty Three Paise only) as against the claimed Drawback of Rs. 10, 85,914.00/- (Rupees Ten Lakhs Eighty Five Thousand Nine Hundred Fourteen only).

26. The facts contained in the said report necessitated taking immediate action against the Custom Broker to prevent further misuse of the CB licence. Hence, the Custom Broker licence was suspended and post decisional hearing was offered to them on 03.08.2021.

27. I have analyzed the conduct and role of the Customs Broker in terms of CBLR, 2013 as it emerges from the case records and I proceed to take up the contentions of the Customs Broker made during the personal hearing and in their written submissions and record my findings on the same in the light of the material on record.

28. I find that in their written submissions, CB M/s Harikrishnan M. K. Nambiar has stated that, the suspension Order No. 13/2021-22 dated 23.07.2021 has been passed without granting pre-suspension hearing and neither any Inquiry Proceedings were initiated which is against the Principles of Natural Justice. I find that, the CB Licence No. 11/2520 of M/s Harikrishnan M. K. Nambiar has been rightly suspended vide the aforesaid Order under the provisions of Regulation 16(1) of CBLR, 2018 which clearly stipulates that;



16(1) Notwithstanding anything contained in regulation 14, the Principal Commissioner or Commissioner of Customs may, in appropriate cases where immediate action is necessary, suspend the license of a Customs Broker where an enquiry against such Customs Broker is pending or contemplated:

*Provided that where the Principal Commissioner or Commissioner of Customs may deem fit for reasons to be recorded in writing, he may suspend the license for a specified number of Customs Stations.*

The initial suspension of CB licence and passing of post suspension order after grant of personal hearing is a purely preventive measure to secure the interest of revenue and prevent misuse of the CB licence for their prima facie role in failing to comply with the mandate under Regulation 1(4), 10(a), 10(b), 10(d) 10(e), 10(m) and 10(n) of the CBLR, 2018.

29. Regarding the CB's contention that they have filed the Shipping bills on behalf of the exporter on the basis of documents furnished by the exporter and that they have not suggested to the exporter to declare manipulated value of the exported goods, I find that this violation stems from the fact that the Proprietor of the CB firm Mr. Harikrishnan M.K.Nambiar allowed unauthorized persons to file all document related to export and import consignment in the system, to do sales & marketing of the CB firm etc. This has been admitted by the Proprietor himself in his statement wherein he has inter-alia stated that all export and import related work was being handled by Mr. Uday Shetty and Mr.Uday Sharma (both without having any valid Customs Pass) , that he had never dealt with any client nor he had ever met/contacted/coordinated/talked to any person related to the firm namely M/s.Pentalex Enterprises. Market Survey conducted by a team of officers of CIU, JNCH and SIIB(Import), JNCH in respect of the value of goods revealed that, the total FOB value of the goods attempted to be exported vide the said 6 Shipping Bills appears liable to be re-determined at Rs. 1,80,27,734.40/- (Rupees One Crore Eighty Six lakhs Twenty Seven thousand Seven hundred Thirty Four and Forty Paise only) as against the declared FOB value of Rs. 5,17,10,120.00/- (Rupees Five Crore Seventeen Lakhs Ten Thousand One Hundred Twenty only). Also the total Drawback for the goods attempted to be exported vide 6 Shipping Bills appears liable to be re-determined at Rs. 3,78,582.43/- (Rupees Three lakhs Seventy Eight thousand Five Hundred Eighty Two and Forty Three Paise only) as against the claimed Drawback of Rs. 10, 85,914.00/- (Rupees Ten Lakhs Eighty Five Thousand Nine Hundred Fourteen only). It is clear from the investigation that there was a conscious attempt to mis-declare the goods in terms of value with an intention to avail higher undue export incentives.

30. From the various voluntary statements recorded of the F and G card Holders of Custom Broker firm M/s. Harikrishnan M. K. Nambiar (CB No. -

11/1733) and other stakeholders of the goods attempted to be exported vide Shipping Bill Nos. 8556145, 8556255, 8556277, 8556280, 8556265 and 8556158 all dated 10.02.2021, I find that-

- a. The documents for the Customs Broker including the subject Shipping Bills were filed by one Mr Adnan, who is not a G card holder which is in violation of Regulation 3 read with Regulation 2 (b) of Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019. The said regulation mandates only a person authorised by the exporter, and bearing a valid licence under the Customs Brokers Licensing Regulations, 2018 or an employee of the Customs broker who has been issued a photo identity card in Form G under the Customs Brokers Licensing Regulations, 2018 may file electronic integrated declaration and upload supporting documents on ICEGATE.
  - b. The Customs Broker M/s. Harikrishnan M. K. Nambiar did not 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.
  - c. The F card holder and Proprietor of Customs Broker firm M/s Harikrishnan M. K. Nambiar has relinquished effective control of the Customs Broker firm to Shri Uday Anna Shetty & Shri Uday Kumar Maheshwar Sharma (both without having any valid Customs Pass) who he claims to have engaged on a commission basis. Shri Uday Anna Shetty & Shri Uday Kumar Maheshwar Sharma had got the documents filed in the name of IEC holder to benefit themselves and Shri Aftab Ahmed Mohammed Hussain Sayed, Power of Attorney holder of M/s.Pentalex Enterprises from commissions flowing from undue export benefits earned from the export of goods covered by these Shipping Bills. The IEC holder has not joined the investigation proceedings in spite of repeated efforts and has willingly allowed his credentials to be used by Shri Uday Anna Shetty, Shri Uday Kumar Maheshwar Sharma and Shri Aftab Ahmed Mohammed Hussain Sayed in the subject transaction. Hence, the declared value i.e. Rs.5,17,10,120.00/- (Rupees Five Crore Seventeen Lakhs Ten Thousand One Hundred Twenty only) for the goods attempted to be exported vide subject 6 Shipping Bills appears to be contrived, not flowing from a genuine purchase from their suppliers.
31. On perusal of the Investigation Report I find that there are contradictory statements with respect to KYC verification. Mr. Uday Kumar Maheshwar Sharma in his statement dated 17.02.2021 recorded under section 108 of the Customs Act, 1962 stated that Mr.Uday Shetty has done the KYC verification and the same is reiterated by Mr.Dadabhau Bansi Chaudhari, G card holder in his statement dated 22.02.2021 whereas, Mr. Harikrishnan M.K.Nambiar F-card Custom Pass

Holder and Proprietor of the Customs Broker firm in his statement dated 22.02.2021 stated that the KYC verification of M/s. Pentalex Enterprises was done by Mr.Dadabhau Bansi Chaudhari, G card holder of his CB firm, however address verification was not done by Mr. Dadabhau Bansi Chaudhari. Thus there is a clear indication of violation of the CB under Regulation 10(n) of CBLR,2018.

32. On the basis of various statements recorded under section 108 of the Customs Act 1962 I find that, neither the so-called commission based employees nor the other employees in payroll of the CB firm M/s Harikrishnan M. K. Nambiar CB No. (11/1733) especially the F card holder Shri Harikrishnan Mundyadan Kroth Nambiar & the G card holder Shri Dadabhau Bansi Chaudhari had visited the premises of the exporter nor coordinated or dealt with the IEC holder. Shri Uday Anna Shetty has also stated that he nor anyone else from the CB firm, had ever met the IEC holder and Shri Salim Hanif Shaikh was an agent through whom he took booking for the goods to be exported by M/s Pentalex Enterprises. However, he was unable to provide reliable contact details of Shri Salim Hanif Shaikh.

33. I find that the defence taken by the CB M/s Harikrishnan M. K. Nambiar have not dented the primary thrust of the charges made against them for violation of the said CBLR Regulations.

34. The issue before me at the present instance is limited to determining whether the continuation of suspension of the CB Licence is warranted or otherwise in the instant case in the light of material on record. In this regard, based on the facts of the case and the material available on record, it is discernible that the CB M/s Harikrishnan M. K. Nambiar is prima-facie responsible for violation of Regulation 1(4), 10(a), 10(b), 10(d) 10(e), 10(m) and 10(n) of the CBLR, 2018 owing to their acts of omission/commission.

In view of the above, I am of the considered opinion that the suspension of the licence needs to be continued to prevent the misuse of the CB license.

Accordingly, I pass the following order:

#### **ORDER**

35. I, Pr. Commissioner of Customs (General), Mumbai - I, in exercise of powers conferred under Regulation 16(2) of CBLR, 2018, hereby order that the suspension of license of M/s Harikrishnan M. K. Nambiar (CB No. 11/1733) ordered vide Order No. 13/2021-22 dated 23.07.2021 shall continue, pending inquiry proceedings under Regulation 17 of CBLR, 2018.

36. 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 the Rules/Regulations framed thereunder or any other law for the time being in force.

*17/8/2021*  
*(SUNIL JAIN)*

**(SUNIL JAIN)**  
Pr. Commissioner of Customs (General),  
New Custom House,  
Mumbai-I.

To,

1. M/s Harikrishnan M. K. Nambiar , CB 11/1733,  
305, Bharat House, 3<sup>rd</sup> Floor, 317, Shahid Bhagat Singh Road,  
Opp.Fort Market , Mumbai-400 001.
2. M/s Harikrishnan M. K. Nambiar , CB 11/1733,  
Office No.119, Vindhya Complex, Sector-11,  
CBD Belapur,  
Navi Mumbai-400 614(Phone no. 022-49677998)

Copy to:-

1. The Pr. Chief Commissioner of Customs, Mumbai Zone I, II and III.
2. All Commissioners of Customs, Mumbai Zone I, II and III.
3. All the Departments in Mumbai Customs Zone-I.
4. DC/AC/CIU Zone I, II & III.
5. The Asstt./Deputy Commissioner of Customs, EDI Section, NCH, ACC, JNCH.
6. ICD Mulund, Import/Export.
7. ACC, Sahar (Admn.) (with a request to circulate among all departments).
8. O/o the Jawaharlal Nehru Custom House (Admn.) (with a request to circulate among all departments).
9. Local Risk Manager, Risk Management System, NCH, JNCH & ACC.
10. The Bombay Customs Broker Association, Mumbai.
11. Notice Board.
12. Office Copy.