



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

संचिका सं./F. No.- GEN/CB/410/2022- CBS

आदेश दिनांक/Date of Order: 28.11.2023

CAO No. 50/CAC/PCC(G)/SJ/CBS-Adj

जारी दिनांक/Date of issue: 28.11.2023

संख्या:

DIN : 2023117700000000D7F9

द्वारा जारी : सुनील जैन
प्रधान आयुक्त, सीमाशुल्क(सामान्य)
मुंबई -400 001

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

ORDER-IN-ORIGINAL मूल आदेश

ध्यान दीजिए/ N.B. :

1. यह प्रति उस व्यक्ति को निजी उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की जा रही है।
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2. इस आदेश के विरुद्ध अपील माँगे गए राशी के **7.5%** के भुगतान पर सीमाशुल्क अधिनियम, 1962 की धारा 129A(1B)(i) के संबंधमें सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ सिर्फ जुर्माना ही विवादित हो। यह अपील इस आदेश के संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण (कार्यविधि) नियमावली, १९८२, के प्रावधानों के अंतर्गत, यथोत्तखंडपीठ में स्वीकार्य है।

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

3. यह सूचित किया जाता है की इस आदेश के अमल में आते ही, न्याय निर्णयन अधिकारी का अधिकार क्षेत्र समाप्त होता है और सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण, पश्चिम क्षेत्रीय खंडपीठ, के M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai के संदर्भ में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक 31.05.2018 के अनुसार न्यायिक आदेश तदोउ प्रांत न्याय निर्णयन अधिकारी *functus officio* बन जाता है

It is informed that the jurisdiction of the Adjudicating Authority stands alienated with the conclusion of the present adjudication order and the Adjudicating Authority attains the status of '*functus officio*' as held by Hon'ble CESTAT, Mumbai in its decision in the case of M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai vide Order No. A/86617-86619/2018 dated 31.05.2018.

4. यदि एक ही प्रकरण में उसी पक्षकार के विरुद्ध कई कारण बताओ नोटिस लगाकर आदेश पारित किया जाता है तो प्रत्येक प्रकरण में अलग अपील दायर की जाए।

In case where an order is passed by bunching several show cause notices on an identical issue against the same party, separate appeal may be filed in each case.

5. यह अपील फॉर्म C.A.-3 में दायर की जानी चाहिए जो कि सीमाशुल्क (अपीलस) नियमावली, १९८२ के नियम 6 के तहत निर्धारित है एवं उसी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति द्वारा हस्ताक्षरित एवं सत्यापित की जाएगी।

The Appeal should be filed in Form C.A.-3 prescribed under Rule 6 of the Customs (Appeals) Rules, 1982 and shall be signed and verified by the person specified in sub-rule 2 of rule 3 rules ibid.

6. (i) यदि प्रतिवादित आदेश, जिसके विरुद्ध अपील की गई है, में शुल्क एवं मांगे गए ब्याजवलगाए गए जुर्माने की राशि रु. पाँच लाख या इस से कम होती रु. 1000/-, (ii) यदि यह राशि रु. पाँच लाख से अधिक हो किंतु पचास लाख से अधिक न होती रु. 5000/- एवं (iii) यदि यह राशि रु. पचास लाख से अधिक होती रु. 10000/- के शुल्क का भुगतान क्रॉस्ड बैंक ड्राफ्ट के माध्यम से अधिकरण की खंडपीठ के सहायक पंजीयक के पक्ष में जिस स्थान पर खंडपीठ स्थित है, के किसी भी राष्ट्रीय क्रत बैंक की शाखा में किया जाए एवं डिमांड ड्राफ्ट अपील के साथ संलग्न किया जाए।

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

7. अपील की एक प्रति में कोर्ट फी अधिनियम, 1870 की अनुसूची मद 6 के तहत निर्धारित रु. 50 का कोर्ट फी स्टैम्प लगा होना चाहिए एवं इसके साथ संलग्न इस आदेश की उक्त प्रति में रु. 50 का कोर्ट फी स्टैम्प लगा होना चाहिए।

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

BRIEF FACTS OF THE CASE

M/s. Tulsidas Khimji Pvt. Ltd., having office address at 46, Veer Nariman Road, Fort, Mumbai - 400001 [hereinafter referred to as the Customs Broker/CB), bearing PAN based Registration No. AAAC4123GCH001 are holding a regular Custom Broker License No 11/34 issued by Commissioner of Customs, Mumbai under Regulation 10(1) of the Customs House Agents Licensing Regulations (CHALR), 1984 [Now regulation 7(2) of Customs Broker Licensing Regulations (CBLR, 2018)] and as such they are bound by the regulation and condition stipulated therein.

2. An offence report in the form of SCN No. 03/ADJ(X)/2022-23 dated 22.10.2022 [F. No. SIIB/INV-70/2018-19 ACC(X)] was received in the CBS, NCH on 26.10.2022 from Additional Commissioner of Customs, SIIB(X)/Air Cargo Complex, Sahar, Mumbai, wherein, it was informed that on the basis of specific information received by the DRI, MZU, Mumbai, investigation was conducted which revealed that various export firms including M/s. Simplex Fabware Pvt. Ltd. (IEC-0309016070) were procuring fake purchase bills against the export consignments from one Mr. Suhel Ansari, through fake firms floated by him. Searches were conducted at the premises of Mr. Suhel Ansari, which led to the recovery of copies of bogus bills in the names of several companies issued by him.

3. The office premises from where Mr. Suhel Ansari was operating, situated at Room No. 30, 4th Floor, Chunnwala Building, 38-Kolsa Street, Pydhonic, Mumbai – 400003 was searched on 14.08.2015. During the course of search of the said premises, certain records/documents, three laptops and one hard disk and various rubber stamps were recovered.

4. During the course of investigation, statement of Mr. Suhel Parvez Ansari and Mr. Shaikh Mohammed Arshad employee of Mr. Suhel Parvez Ansari were recorded on 24.08.2015 by DRI, Mumbai where they inter-alia stated that they supplied fake invoices to various export firms including M/s. Simplex Fabware Pvt. Ltd.

5. During the course of investigation; DRI, MZU, Mumbai had issued various summons to Shri Ramesh P Singh, Director of M/s Simplex Fabware Pvt. Ltd. In response to the summons, exporter inter-alia stated that:

- In year 2009 he started proprietorship firm namely Aditya Investment and Exim Trade Co. for export of fabrics,
- He was further having 10 more firms including M/s Simplex Fabware Pvt. Ltd. He has procured Bill/ Invoices from Shri Suhel Ansari without any materials for his firms because some of the suppliers refused to issue bills for the goods purchased by him and he was informed by his accountant that if purchase bills

will not be available in the records, the income tax authorities will not permit the deduction on account of the expenses towards the purchase.

- He has made payment through RTGS against the fake invoices to Suhel Ansari;
- He was not able to produce the details of purchase and exports along with the bank statements of the firms mentioned in earlier statement and agreed to produce the same; He agreed to return the drawback amount wrongly availed by him to the department for the exports of M/s Simplex Fabware Pvt. Ltd. for which purchase invoices have been procured from Shri Suhel Ansari without taking any material from him; He stated to return the Drawback before 30.12.2015.

6. DRI vide its letter F. No. DRI/MZU/D/INT-31/2015/7766 dated 04.10.2016 mentioned that undue drawback is being claimed by the exporters by overvaluing the exports, whereas, cheaper material is exported and to justify the value of the goods, fake invoices from Mr. Suhel Ansari, are procured showing the higher purchase price. DRI further gave a list of exporters and stated that these exporters which included M/s. Simplex Fabware Pvt. Ltd. may have also adopted similar modus operandi.

7. DRI, MZU, Mumbai forwarded the report to the SIIB(X), ACC for carrying out further investigation regarding the details of exporters including M/s. Simplex Fabware Pvt. Ltd. who have claimed undue drawback by overvaluing the exports and justifying the value of the goods by procuring fake invoices showing the higher purchase price from Mr. Suhel Ansari.

8. During the investigation by Special Intelligence and Investigation Branch (Export) i.e. SIIB(X), ACC, Mumbai, the details of exports made by the exporter M/s. Simplex Fabware Pvt. Ltd. were retrieved from the ICES System. During the period from 2012 to 2016, the exporter made total exports of 31 shipping bills with FOB value of 24.01 crores and availed the total drawback of Rs. 1.15 lakhs.

9. Further, Special Intelligence and Investigation Branch(SIIB/X), Air Cargo Complex, Sahar, Mumbai issued various summons to Shri Ramesh P Singh, Director of M/s. Simplex Fabware Pvt. Ltd. for his appearance. However, all of them were returned back to their office stating "Left". Thereafter, officers of SIIB(X), ACC, Mumbai visited the address as mentioned in IEC i.e Room 303, Jamnadas Tower, 3rd, floor, Jalaram bapa Road, behind Roa hotel, LBS marg, Ghatkopar, West, Mumbai-86 on 13.07.2022 to verify the address and collect the necessary documents. It was noticed that some other firm was occupying the said address and the exporter might have left the premises 5/6 years back.

10. Further, Summons were issued to Shri Pawan Subhash Grover, authorized representative of Customs Broker M/s. Tulsidas Khimji Pvt. Ltd. under Section 108 of the Customs Act, 1962. In response to the said summons, statement of Shri Pawan Subhash Grover was recorded on 24.03.2022 before the officers of SIIB (Export), ACC, Mumbai under Section 108 of the Customs Act, 1962.

In his statement, Shri Pawan Subhash Grover inter alia stated that their company was established in 1895 approx. and he has been working since last 4 years; He is working as branch head Manager (Air Freight Head) of Andheri Branch of this company; He looks after the operation work related to the Andheri branch of the said company which deals with the clearance of the goods related to export and import through ACC, Sahar;

- he has been told by the Director of the company that the exporter M/s Simplex Fabware Pvt Ltd. was engaged into exports of imitation Jewellery and fabrics and they came to them related to clearance of goods through Air Cargo Complex, Mumbai;
- they did the KYC of the export company M/s Simplex Fabware Pvt Ltd and submitted documents to the department; they verified the address of the said exporter at that time as mentioned in the IEC as they do it for every exporter/Importer; he does not have any knowledge from where and whom the exporter used to purchase the goods. They had been provided with the invoices and packing lists, on the basis of the same, they used to file the checklist and after getting it approved from exporter through mail they used to file shipping bills; they would not be able to provide the approved checklist copies to the department since it has been more than 9 years; the exporter submits the Invoice, Packing List, SDF Form and other required documents for filing of the shipping bill; exporter himself prepared all the required documents such as Invoice, Packing List, RITC etc. they only prepare the checklist and filed the shipping bill according to the documents submitted by the importer/exporter; they verify the correctness of classification based on the details mentioned in invoice, packing list etc, but not the value of the goods as value of the goods is not part of them; they never objected the value of the goods; they did not notice any such kind of discrepancy during the examination of goods; they does not know the correctness of the fictitious bills used by M/s Simplex Fabware Pvt Ltd issued by one of Shri Suhel; they never noticed that the declared value of Readymade garments/Jewellery was highly inflated; they do not have any business with them since 2013 neither they are in contact with them.
- Further, on scrutiny of Bank Realization Certificate(BRC) of M/s Simplex Fabware Pvt Ltd, it was found that FOB amount has not been realized in respect of 30 shipping bills with drawback amount of Rs. 65,927/-.

11. From the investigations, scrutiny of various documents retrieved and statements recorded by DRI, MZU, Mumbai, it appears that Shri Suhel Parvez Ansari was in the business of raising fictitious bills which involved just printing of bills in the names of the firms / companies which did not exist and no purchase and sale of the goods were effected as per details mentioned in the said bills and he got bills printed in the names of various fake firms; that no purchase of any kind of goods, be it in the form of garments/imitation Jewellery had been made by him and the proprietors /directors of these firms/ companies were all his friends and no sale as shown on the bills had been made to any exporters shown on the bills. The same was admitted by the said Suhel Parvez Ansari in his statements recorded by DRI, MZU, Mumbai. This clearly shows that Shri Parvez Ansari had supplied fake bills in the name of a number of companies to the exporters including M/s. Simplex fabware Pvt Ltd without supplying any goods. It appears from exporter's (M/s Simplex Fabware Pvt Ltd) statement dated 09.09.2015 and 15.12.2015 that supply of the goods for export effected by them, invoices were not procured from actual supplier as it was not competitive, therefore, they procured fake invoices from Shri Suhel Parvez Ansari and accordingly they made payment through RTGS/ cheque to Shri Suhel Parvez Ansari who deducted his commission and returned balance amount to the exporter.

11.1 It appears from investigation that goods were procured from Domestic Tariff Area (DTA) without any invoices, so no details of its manufacturing, production, using imported material or excisable material therein, were available, so, it could not be ascertained whether any duties have been paid or otherwise. During investigation, exporter could not produce any such details in respect of manufacturing, production or use of any imported material in impugned export goods, though, he was having enough opportunity as he presented himself for recording of his statement but he failed to produce any such details.

11.2 During the investigation DRI enquired with the Consulate General of India, Dubai, UAE who vide letter dated 08.03.2018 reported that from the scrutiny of the documents provided by Federal Customs Authority, Dubai, it emerged that goods had been cleared and unit values had been much lower than what has been declared to Indian Customs. As per DRI, the instant exporter has also adopted the similar modus-operandi.

11.3 Further, Shri Ramesh P. Singh, the director of M/s Simplex Fabware Pvt. Ltd. has never appeared before SIIB(X), ACC, Mumbai for statement in spite of several summons issued. Neither, he has submitted any documents related to exports. Hence, it appears that the goods exported were deliberately overvalued, at the time of export by using fake and bogus invoices, which were provided by Mr. Suhel Ansari.

12. From the foregoing investigation, it appears that there was a well-organized smuggling syndicate operating to claim undue drawback from government exchequer by overvaluing the declared value of export goods under the collusion of the exporter Shri Ramesh P. Singh, Director of M/s Simplex Fabware Pvt Ltd, Shri Suhel Ansari, Shri Karan Ranka etc. appear to be knowingly involved in all these activities and were active members of the fraudulent export without whose abetment the said export fraud could not have been committed. Further, it appears that the exporter M/s Simplex Fabware Pvt Ltd had indulged in fraudulent exports of cheaper varieties of export goods by inflating value of export goods on the strength of forged / fabricated purchase invoices to avail duty drawback fraudulently. Further, it appears from the investigation that the goods were exported and purchased from local market without the actual invoices and it compels the exporter to take the fake bills for the said goods to show that the said goods were covered under the fake invoices. As a result, it appeared that there was no physical movement of the goods against the fake and bogus invoices generated by Shri Suhel Ansari which were used for purpose of export.

13. On perusal of the Offence Report, it appeared that the CB did not advise the exporter and abetted the exporter by declaring the incorrect value of the goods in shipping bills against the fake invoices to avail undue drawback and did not bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Further, in terms of Boards Circular No. 5 of 2009 Customs dated 02.02.2009 vide F. No. 609/167/2003-DBK, the exporter is required to submit the proof of export realization to the Custom House within the stipulated time-limit. It further appears that CB did not guide the exporter with respect to realization of export proceeds within stipulated time frame allowed under Foreign Exchange Management Act, 1999 in order to claim drawback. As stated in the Offence Report, on scrutiny of Bank Realization Certificate (BRC) details of the exporter M/s Simplex Fabware Pvt Ltd, it was found that FOB amount had not been realized in respect of 30 Shipping Bills with drawback amount of Rs. 65,927/-. In the subject case, it appeared that CB did not advise the exporter with respect to recovery of Drawback in case of non-realization of export proceeds as stated in second proviso to Section 75(1) of Customs Act, 1962. Thus, the CB appears to have violated Regulation 10(d) of CBLR, 2018.

Further, it appeared that CB failed to exercise due diligence and aided the exporter in availing the undue drawback by the exporters by overvaluing the exports, whereas cheaper material was exported, and to justify the value of the goods, fake invoices from Suhel Ansari, were procured showing the higher purchase price. On scrutiny of the subject case, it appears that CB did not exercise due diligence and did not impart the information relating to Drawback Rules. Thus, the CB appears

to have violated Regulation 10(e) of CBLR, 2018.

Further, it appeared that CB did not inform the exporter about the instructions, circulars and public notice regarding the claiming of drawback. It appeared that CB did not guide the exporter M/s. Simplex Fabware Pvt. Ltd. with respect to furnishing declarations at the time of export in format annexed to Circular No. 16/2009- Customs dated 25.05.2009 issued under F. No. 609/137/2007-DBK. It was the responsibility of the CB to ensure that exporter M/s Simplex Fabware Pvt. Ltd. declares the name and complete address of the traders from whom goods has been purchased in order to claim Drawback. It appeared that CB did not advise the exporter to comply with Rule 3, Rule 16 and Rule 16A of Drawback Rules, 1995. It appeared that CB has abetted the exporter by declaring the incorrect value of the goods in shipping bills against the fake invoices to avail undue drawback. Thus, the CB appears to have violated Regulation 10(f) of CBLR, 2016,

14. Therefore, under the fact and such circumstances, the Customs Broker M/s. Tulsidas Khimji Pvt. Ltd. actively connived with exporters in claiming undue Drawback and over valuing the export goods and mis- declaring in Shipping Bill. Therefore, CB has rendered themselves liable for Penal action under Section 114(i) and/or 114(iii) and also under (114 AA) of Customs Act, 1962.

In view of the above facts, it is evident that the CB was working in a seriously negligent manner and was in violation of the obligations casted upon them under the CBLR, 2018. By their acts of omission and commission, it appears that the said CB has violated Regulation 10(d), 10(e) and 10(f) of the Customs Brokers Licensing Regulations, 2018 and rendered himself for penal action under Regulations 14, 17 & 18 of CBLR, 2018.

Legal Provision of the CBLR, 2018:-

Regulation 10 (d) of the CBLR, 2018:- "A Customs 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;"

Regulation 10 (e) of the CBLR, 2018:- "A Customs 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;"

Regulation 10 (f) of the CBLR, 2018:- " A Customs broker shall not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs

authorities, as the case may be, from a client who is entitled to such information;"

15. SHOW CAUSE NOTICE: M/s. Tulsidas Khimji Pvt. Ltd. (11/34) was issued a Show Cause Notice (SCN) No. 35/2022-23 dated 13.02.2023 by the Principal Commissioner of Customs (General), NCH, Mumbai, Zone-I asking them to show cause as to why the licence bearing no. 11/34 issued to them should not be revoked and security deposited should not be forfeited and/or penalty should not be imposed upon them under Regulation 14 read with 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018. They were directed to appear for a personal hearing and to produce proof of evidence/documents if any, in their defense to Shri Onil M Shivdikar, Asst. Commissioner of Customs who was appointed an Inquiry Officer to conduct inquiry under regulation 17 of CBLR, 2018.

16. SUSPENSION/REVOCAION OF LICENSE: The license of the CB M/s. Tulsidas Khimji Pvt. Ltd. (11/34) was suspended vide Order No. 44/2022-23 dated 30.11.2022 based on the Show Cause Notice No. 03/Adj(X)/2022-23 received from SIIB(X), ACC, Mumbai vide F. No. SIIB/INV-70/2018-19-ACC(X) dated 22.10.2022.

Later suspension was revoked vide Order No. 65/2022-23 dtd. 06.01.2023 passed by Principal Commissioner of Customs(G), NCH, Mumbai

17. INQUIRY REPORT

Inquiry Officer submitted Inquiry Report dated 14.06.2023, wherein, the charges against CB M/s. Tulsidas Khimji Pvt. Ltd. (11/34) i.e. violation of Regulation 10(d), 10(e) and 10(f) of CBLR, 2018 were held as 'Not Proved'.

RECORDS OF THE HEARING AND CB's WRITTEN SUBMISSION :

IO submitted that personal hearing was granted to the CB on 05.04.2023. Shri J. C. Patel, Advocate for M/s. Tulsidas Khimji Pvt. Ltd. alongwith Shri Nirav Shah, Vice President, Operation and Shri Rajan Bhatia, Director from M/s. Tulsidas Khimji Pvt. Ltd. appeared on behalf of the CB firm and submitted copy of their reply dated 08.03.2023 and reiterated their submission made in the letter dated 08.03.2023. They have also submitted case laws favouring their stand. They have submitted that the Show Cause Notice, the contentions raised therein, and the action proposed by the Show Cause Notice are totally unsustainable in law, also Show Cause Notice is vitiated by gross delay and barred by time.

In Para 10 of submission letter, CB has submitted that under the CHA Regulations, they were required to preserve the records for five years. It was only in 2022, which is much after 5 years after 2012 & 2013, that the

Department issued summons to them in the matter.

In Para 13 of the submission, CB has admitted that they had no knowledge of the alleged overvaluation of the export goods by M/s. Simplex Fabware Pvt Ltd for allegedly claiming excess drawback.

In Para 16 of submission, CB has submitted that they had nothing whatever to do with the alleged fake invoices of local purchase procured by the exporter.

In Para 17 of the submission, CB has mentioned that since they had no knowledge of the alleged overvaluation of the export goods, inferior quality of the export goods and fake invoices of local procurement, it cannot be said that they had aided and abetted the exporter.

In Para 18 of the submission, the CB has mentioned that there is no violation of Regulations 10(d), (e) and (f) of CBLR 2018. They have stressed upon the decisions in case of Geeta Clearing & Forwarding Agency Pvt Ltd Vs CC-2019 (370) ELT 1030 and World Cargo Movers Vs CC-2002 (139) ELT 408.

Finally, the CB has prayed for dropping of proceedings against them.

18. COMMENTS OF THE INQUIRY OFFICER :-

18.1 Article of Charge-I :- Violation of Regulation 10 (d) of CBLR, 2018:

The Defence stated that since they had no knowledge of the alleged overvaluation of export goods, inferior quality of the export goods and fake invoices of local procurement, it cannot be said that they had aided and abetted the exporter. In this regard, the CB has relied upon the following case laws:

- i. CC Vs. M. Vasi - 2003 (151) ELT 312
- ii. CC Vs. Hargovind Export -2003 (158) ELT 496
- iii. C Ashok Kumar V. CC - 2010 (262) ELT 321

The Defence submission stated that they had no knowledge of the source of procurement of the export goods by the said exporter, nor about the exporter having allegedly procured fake purchase Bills for higher amounts; that the statement of their authorized representative is exculpatory and does not afford any ground for contending that they had abetted and aided the exporter in the alleged overvaluation of the export goods.

IO found that the investigations do not reveal any fact which shows that CB was aware of the availment of non-eligible drawback by the exporter M/s Simplex Fabware Pvt Ltd. IO have taken cognizance of the aforesaid case laws relied upon by the CB. IO found that charges of aiding and abetting the

exporter, cannot sustain in absence of any corroborative evidence in the form of statements or any other form against the Customs Broker.

The CB placed reliance on the following judgments which lay down that for alleged overvaluation of the export goods by the exporter the CHA cannot be held responsible, whether is evidence of knowledge on the part of the CHA that the goods were overvalued:

- i. Akanksha Enterprises Vs. CC - 2006 (203) ELT 125
- ii. Nirmal kumar Agarwal v CC-2013 (298) ELT 133

IO has taken cognizance of the aforesaid case laws.

The defence submission stated that it is laid down in the following judgments, a CB files the Bill of Entry or Shipping Bill on the basis of import/export documents provided by the importer/exporter and if there is any discrepancy between the documents provided by the importer/ export and the actual goods, the CHA cannot be faulted for the same:

- i. World Cargo Movers vs CC 2002 (139) ELT 408
- ii. Unison Clearing Service vs CC 2018 (361) ELT 381
- iii. Shri Manjunatha Shipping P. Ltd. Vs. CC-2018 (12)TM-669

IO found that the investigations do not reveal any fact which shows that CB was aware of the availment of non-eligible drawback by the Exporter M/s Simplex Fabware Pvt Ltd. IO found that the Charged CB has filed the Shipping Bills on the basis of the documents provided by the exporter M/s. Simplex Fabware Pvt. Ltd. There is no corroborative evidence in the form of statement or any other form to establish that the CB was aware about the over-valuation or procurement of fake invoices from Shri Suhel Parvez Ansari and production of the said fake/fictitious invoices at the time of export by the said exporter. IO have taken cognizance of the aforesaid case laws. IO found that charges of knowledge about the over-valuation in the said export consignments or fake invoices cannot sustain in absence of any corroborative evidence against the Customs Broker. From the facts of the case neither Revenue nor the statement of the authorised representative of the CB having knowledge of export of inferior quality of goods by overvaluing the export goods to claim undue drawback incentive, on the strength of fictitious documents. The CB was nowhere had opportunity to know about export of inferior quality of goods by overvaluing the export goods to claim undue drawback incentive, on the strength of fictitious documents. In the absence of such element of knowledge, provisions of Regulation 10(d) of the CBLR, 2018 cannot be attracted in the facts and circumstances. In these terms, without establishing knowledge of the CB export of inferior quality of goods by overvaluing the export goods to claim undue drawback incentive, on the strength of fictitious documents, penalty under Regulation 10(d) of the CBLR,

2018, is not imposable. There is absolutely nothing in the statement to show that the CB abetted them in doing this act of export of inferior quality of goods by overvaluing the export goods to claim undue drawback incentive, on the strength of fictitious documents. There is also no evidence to show as to how the appellant abetted the above said persons in the commission of any such offence. In view of this fact, no case is made out against the CB and IO hold that no evidence is brought on record to implicate the CB with respect to this act and therefore the provisions of Regulation 10(d) of the CBLR, 2018.

IO rely upon the Hon'ble Tribunal's decision in the case of Bajaj Enterprises [2017 (347) ELT 675 (Tri) said:

"12. Customs House Agent (or Customs Brokers as they are now designated) are professionals licensed under the Customs Act, 1962 to render assistance to importers and exporter who would otherwise have to recruit specialized staff at the location of gateway ports which may be at a distance from their normal place of operation. They are, therefore, required to be proficient in the customs operation and procedure and to ensure that importer/exporter possess appropriate bona fides and act in conformity with the Customs Act, 1962. Naturally, they are not expected to conspire with those attempting to violate the law of the land, Such as do that abet would be subject to the penal provisions of the Customs Act, 1962 that ore invoked against the offending importer/exporter. To ensure that the licensed agents do pursue their task diligently, the Regulation require them to obtain authorization, advice their

IO find that ratio of the above judgement is squarely applicable in the present case. IO find that the Hon'ble Tribunal rightly observed that 'the need to advice a client would arise only if the agent was aware of any intent to mis-declare; that there is no evidence or finding that the appellant was aware of such an intent on the part of the client; that there was, therefore, be no reason for the appellant to believe that the client was in need to advice the client to desert from their proposed action'.

IO rely upon the decision of the Hon'ble Tribunal, Kolkata in the case of Advent Shipping Agency Versus Principal Commissioner of Customs (A & A), Kolkata, reported in (2023) 2 Centax 157 (Tri.-Cal, wherein the Kolkata bench of Hon'ble Tribunal has held that "it is apparent that a custom broker does not actually physically see the goods before the same are received in custom area. The Custom Broker operates on the basis of document supplied to him and in that context it can hardly be held that the shipping Bill filed by the Custom Broker on the strength of documents supplied by the exporter is wrong. While repeatedly it has been asserted that the appellant had assisted the exporter in the mis-declaration no specific manner in which such assistance was extended

has been mentioned. The impugned order solely relied on the inquiry report without giving his own findings. In this circumstances we did not find any merit in confirmation of charge under Regulation 10(d) of the CBLR 2018. The same is dropped".

IO find that ratio of the above judgement is squarely applicable in the present case, as the Charged CB had acted upon in filing Shipping Bills based on the documents furnished by the exporter. There is no case made out of any abnormal gain by the appellant to indicate any collusion or abetment on his part with the importer of the consignment under dispute.

The defence submission stated that the further contention that they did not guide the exporter with respect to realization of export proceeds with respect to stipulated time-frame allowed under Foreign Exchange Management Act 1999 is thoroughly misconceived; that in respect of every export, every exporter gives undertaking at the time of export to realize the foreign exchange within the time permitted under FEMA 1999; that the exporter is therefore well aware of the requirement to realize the foreign exchange within the time limit under FEMA 1999 and does not need to be guided by the CHA/CB about such requirement. The CB submitted that the realization or non-realization of the export proceeds is a post- export event, at which stage the CHA is no longer acting as CHA for the exporter; that if post the export, the exporter fails to realize the foreign exchange within the time permitted under FNMA 1999, the legal consequence of recovery of the drawback follows in terms of Rule 16A of the CUSTOMS, Central Excise Duties and Service Tax Drawback Rules 1995, in which the CHA has no role to play.

IO found that submission of BRCs is the duty of the exporter. IO perused Circular No. 05/2009-Customs dated 02.02.2009 issued by CBIC and Public Notice No. 136/2016 dated 07.10.2016 issued by the Commissioner of Customs, JNCH, Nhava Sheva on the subject monitoring of realization of export proceeds for the drawback EDI Shipping Bills- submission of BRCS. IO found from the aforesaid Circular/ Public Notice that submission of BRCs is the duty of the Exporter. IO found that the charged Customs Broker's role is limited up to the clearance of the export consignment (up to the LEO).

IO found that realization of export proceeds, submission of the BRCs is post export/ post clearance activity and Customs Brokers does not play any role in tracking the BRCs and its submission. Thus, IO conclude that the CB has not failed in advising the client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof Accordingly, IO hold that the charges of violation of Regulation 10 (d) of the CBLR, 201B is 'Not Proved'.

18.2 Article of Charge-II :- Violation of Regulation 10 (e) of CBLR, 2018

In support of the above submissions, the CB place reliance on the decision of the Hon'ble Delhi High Court in the case of Kunal Travels (Cargo) v CC-2017 (354) ELT 447.

IO have taken cognizance of the aforesaid case law and found that charges of knowledge of overvaluation of the exports, export of cheaper material and fake invoices showing the higher purchase price cannot sustain in absence of any corroborative evidence against the Customs Broker.

Further, IO rely upon the following case laws :

- (I) Parvath Shipping Agency Vs. Commissioner of Customs (Gen).
Mumbai [2017(357)ELT, 296(Tri. Mumbai)] wherein it was observed that :

"Customs House Agents Licence - Rendering advice to clients - Violation of Regulation 13(d) of Customs House Agents Licensing Regulations, 2004 (CHALR) - Nothing on record to indicate that CHA was aware of any mis-declaration in import consignment or misuse of IEC or did not properly advise his client - On record that CHA had taken care to enquire about genuineness of consignment and only then accepted assignment- - Findings of adjudicating authority being based on surmises and assumption, not sustainable - Regulation 13(d) of Customs House Agents Licensing Regulations, 2004. (pars

- (II) G,N.D. Cargo Movers Vs. Commissioner of Customs,(General). New Delhi,
(III) Akanksha Enterprises Vs. Commissioner of Customs [2006 (203) ELT 125 (Tri- Del),

IO have taken cognizance of the aforesaid case laws and found that it was held by the various courts that unless it is found that false details in the import/export documents filed with the department were entered by the CB knowingly, CB cannot prima facie be held to have abetted mis-declaration of the goods. IO found that there was no evidence to prove that CB was having prior knowledge of the alleged mis-declaration of the goods.

Hence, the violation of the provisions of Regulation 10 (e) of CBLR, 2018 is not conclusively prove. Accordingly, IO hold that the charges of violation of Regulation 10 (e) of the CBLR, 2018 is 'Not Proved'.

18.3 Article of Charge-III :- Violation of Regulation 10 (f) of CBLR, 2018

Regarding violation of Regulation 10 (f) of the CBLR, 2018, it is alleged in the said Show Cause Notice that CB did not inform the exporter about the

instructions, circulars and public notice regarding the claiming of drawback; that CB did not guide the exporter M/s. Simplex Fabware Pvt. Ltd. with respect to furnishing declarations at the time of export in format annexed to Circular No. 16/2009- Customs dated 25.05.2009 issued under F. No. 609/137/2007 — DBK; that it was the responsibility of the CB to ensure that exporter M/s Simplex Fabware Pvt. Ltd. declares the name and complete address of the traders from whom goods has been purchased in order to claim Drawback; that that CB did not advise the Exporter to comply with Rule 3, Rule 16 and Rule 16A of Drawback Rules, 1995. It appeared that CB has abetted the exporter by declaring the incorrect value of the goods in shipping bills against the fake invoices to avail undue drawback.

The defence submission stated that it is contended in Para 19 of the Show Cause Notice that it appears that they did not inform the exporter about the requirement that excise component of drawback is available only where declaration is filed by the exporter in accordance with Circular No. 16/2009-Cus dated 25-5-2009; that the said contention is totally misconceived and untenable in law; that there is absolutely no evidence cited in the Notice to suggest that the requirement of declaration as per the said Circular was not followed in the present case. The defence submission further stated that it is not the case in the Show Cause Notice that investigation was done in the customs export department where the Shipping Bills were filed in this behalf; that no statement is recorded of the customs officers who granted the drawback.

IO found that submission of declaration providing the name and complete address of the traders from whom goods has been purchased in order to claim Drawback, is the duty of the exporter. IO perused Circular No. 16/2009-Cu dated 25-5-2009 issued by CBIC. IO found that the charged Customs Broker's role is limited up to the clearance of the export consignment (up to the LEO).

Circular No. 16/2009-Cu dated 25-5-2009 issued by CBIC, cast burden on the exporter for claiming drawback, vide its para 7, which is reproduced below:

"7. In view of the above, the Board has decided to accept the recommendation of the Drawback Committee in this regard. Thus merchant exporters who purchase goods from the local market for export shall henceforth be entitled to full rate of duty drawback (including the excise portion). However, such merchant exporters shall have to declare at the time of export, the name and address of the trader from whom they have purchased the goods. They shall also have to declare that no rebate (input rebate and also the final product rebate) shall be taken against the Shipping bills under which they are exporting

the goods. The merchant exporters who purchase goods from traders may therefore furnish the declaration, at the time of export, in the format annexed with this circular. This is issued in supersession of para (vi) of Circular No, 64/98-Cus dated 01.09.1998".

IO found that submission of declaration providing the name and complete address of the traders from whom goods has been purchased in order to claim Drawback, is post export/ post clearance activity and Customs Brokers does not play any role in tracking the BRCs and its submission. Thus, IO conclude that the CB has not failed in advising the client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof.

The defence submission further stated that the very fact that the exports were allowed by the proper officers of customs under the claim for drawback itself means that the declaration required by the said Circular was given by the exporter.

The defence submission stated that issuance of the Notice after 10 to 11 years seriously prejudices in their defence, since complete records after so many years would not be available.

The Charged CB relied upon the decision of the Hon'ble Delhi High Court in the case of Kunal Travels (Cargo) v CC-2017 (354) ELT 447.

IO have taken cognizance of the aforesaid case law.

For the timing/keeping of records, Regulation 10 (p) of the CBLR, 2018 states that:

"A Customs Broker shall maintain all records and accounts that are required to be maintained under these regulations and preserve for at least five years and all such records and accounts shall be made available at any time for the inspection of officers authorised for this purpose".

IO find that as per the provisions of regulation 10 (p) of the CBLR, 2018, a customs broker shall maintain all records for at least five years and issuance of Notice after 10 to 11 years prejudiced the CB in their defence as the complete records is not available with them. Hence, benefit of doubt may be extended to the Charged CB in this regard.

As discussed in forgoing paras the allegation on the CB regarding abetting the exporter by declaring the incorrect value of the goods in shipping bills against the fake invoices to avail undue drawback cannot sustained.

Accordingly, IO hold that the charges of violation of Regulation 10 (f) of the CBLR, 2018 is 'Not Proved'.

19. The CB submitted that as would appear from Para 6 of the present Show Cause Notice, the DRI had already by letter dated 4-10-2016 given the necessary information to the department about the alleged overvaluation by

the exporter. In the circumstances, issuance of the present Show Cause Notice to them after delay of so many years causes serious prejudice to them since the complete records and documents pertaining to the years 2012 and 2013 are no longer available and there is change of employees over the years. Accordingly, issuance of Notice after long delay of so many years constitutes gross violation of the principles of natural justice; that the present Show Cause Notice is therefore liable to be dropped on this ground itself.

In this regard, IO rely on the Hon'ble High Court Judicature at Madras judgement in the case of Sabin Logistics Pvt. Ltd. Vs. Commissioner of Customs, Chennai, reported in 2018 (362) E.L.T. 226 (Mad.). IO found that in the instant case License of the Customs Broker, M/s. Tulsidas Khimji Pvt. Ltd. (CB no. 11/34) was suspended vide Order No. 44/2022-23 dated 30.11.2022. IO find that observations of Hon'ble High Court judicature at Madras i.e, "there can be no straight-jacket formula for computing the time period to assess as to whether a case is one which calls for immediate suspension or not" are squarely applicable in the instant case. IO found that suspension of the CB licence has already been revoked vide Order No. 65/2022-23 dated 10.01.2023. As per provisions of Regulation 17 (1) of the CBLR, 2018, there is no time line for issuance of Show Cause Notice. It only states that notice shall be issued in writing to the Customs Broker within a period of ninety days from the date of receipt of an offence report.

IO further submitted that delay of submission in report was caused due to holding the multiple charge as well as the time bound matters including issuance of SCNs, hence, stipulated time frame was not able to maintain and request to condone.

20. PERSONAL HEARING AND RECORDS OF PERSONAL HEARING :-

A personal hearing was granted to Customs Broker on 04.10.2023. Shri Nirav Shah, Vice president of the CB, Shri Rajesh Bhatia, director of CB firm appeared for personal hearing before Pr. Commissioner of Customs, Gen., Mumbai and requested for dropping the proceedings in view of IO's report.

21. DISCUSSION AND FINDINGS:-

I have gone through the case, material evidence on record, the Show Cause Notice dated 13.02.2023, and Inquiry Report dated 14.06.2023, submissions of the said CB.

21.1 I observe that the charges against the said CB is of violation of regulation 10(d), 10(e) and 10(f) of CBLR, 2018 made vide Show Cause Notice No. 35/2022-23 dated 13.02.2023 issued by Pr. Commissioner of Customs (General), NCH, Mumbai. The Inquiry Officer vide inquiry report dated 14.06.2023 held the charges of violation of regulations 10(a), 10(d) and 10(f)

as “not proved”.

21.2 For brevity, I refrain from reproducing the brief facts of the case which have already been discussed above. I, now, examine the charges in the SCN sequentially.

21.2.1 With regard to violation of Regulation 10(d) of CBLR, 2018:

I observe that the said regulation 10(d) of CBLR, 2018 reads as :-

“A Customs 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;”

I find that the IO submitted that investigations do not reveal any fact which shows that CB was aware of the availment of non-eligible drawback by the exporter M/s. Simplex Fabware Pvt. Ltd and CB was nowhere had opportunity to know about export of inferior quality of goods by overvaluing the export goods to claim undue drawback incentive, penalty under provisions of Regulation 10 (d) of the CBLR, 2018 is not imposable. IO found that submission of BRCs is the duty of the exporter, as it is post export/ post clearance activity. Thus, IO held that the violation of regulation 10 (d) of CBLR, 2018 by the CB is not proved.

I find that Boards Circular No. 5 of 2009 Customs dated 02.02.2009 issued vide F. No. 609/167/2003-DBK which clarifies that the exporter is required to submit the proof of export realization to the Custom House within the stipulated time-limit. As stated in the Offence Report, on perusal of BRC details of defaulting in respect of M/s. Simplex Fabware Pvt. Ltd., it was found that FOB amount had not been realized in respect of 30 Shipping Bills with drawback amount of Rs. 65,927/-. I find that charges of aiding and abetting the exporter, cannot sustain in absence of any corroborative evidence in the form of statements or any documents. I find that no case is made out against the CB and brought on record to implicate the CB. The CB has submitted that realization of export proceeds is a part of post-export event, at which stage CB is no longer acting as CB for the exporter, as submission of BRCs is the duty of exporter. The CB has placed reliance on various case laws.

From the above facts and circumstances, I am of the considered view that there is no substantial proof/ records to establish that CB failed to advise the exporter to comply with the provisions of the Act, other allied Acts/ rules and regulations thereof and did not bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Therefore, I hold that the CB has not violated the provisions of Regulation 10(d) of the CBLR, 2018.

21.2.2 With regard to violation of Regulation 10 (e) of CBLR, 2018:

I observe that the said regulation 10(e) of CBLR, 2018 reads as : -

"A Customs 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;"

It is obligations and duty of the CB to exercise due diligence to ascertain the correctness of information in respect of any information which they impart to a client with reference to any work related to cargo; the CB has placed reliance on the decision of the Hon'ble Delhi High Court in the case of Kunal Travels (Cargo) vs CC-2017 (354) ELT 447. The CB submitted that nothing on record to show that the appellant had knowledge that the goods mentioned in the shipping bills did not reflect the truth of the consignment sought to be exported. In the absence of such knowledge, there cannot be any mens rea attributed to the appellant or its proprietor".

I have taken cognizance of the aforesaid case law. I find that charges of knowledge of overvaluation of the exports, export of cheaper material and fake invoices showing the higher purchase price cannot sustain in absence of any corroborative evidence against the Customs Broker.

I find that it is held by the various courts that unless it is found that false details in the import/export documents filed with the department were entered by the CB knowingly, CB cannot prima facie be held to have abetted mis-declaration of the goods. I find that there is no evidence to prove that CB was having prior knowledge of the alleged mis-declaration of the goods.

In absence of any substantial evidence, I am of the considered view that the CB exercised due diligence to ascertain the correctness of information in respect of fraudulent exported goods. Therefore, I hold that the CB has not violated the provisions of Regulation 10(e) of the CBLR, 2018.

21.2.3 With regard to violation of Regulation 10(f) of CBLR, 2018:

I observe that the said regulation 10(f) of CBLR, 2018 reads as: -

"A Customs broker shall not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information; "

I find that IO in his report submitted the fact that he has perused Circular No. 16/2009-Cu dated 25-5-2009 issued by CBIC and found that the charged Customs Broker's role is limited up to the clearance of the export consignment (up to the LEO). IO found that submission of declaration providing the name and complete address of the traders from whom goods

has been purchased in order to claim Drawback, is the duty of the Exporter. Circular No. 16/2009-Cu dated 25-5-2009 issued by CBIC, cast burden on the exporter for claiming drawback, vide its para 7, which is reproduced below:

"7. In view of the above, the Board has decided to accept the recommendation of the Drawback Committee in this regard. Thus merchant exporters who purchase goods from the local market for export shall henceforth be entitled to full rate of duty drawback (including the excise portion). However, such merchant exporters shall have to declare at the time of export, the name and address of the trader from whom they have purchased the goods. They shall also have to declare that no rebate (input rebate and also the final product rebate) shall be taken against the Shipping bills under which they are exporting the goods. The merchant exporters who purchase goods from traders may therefore furnish the declaration, at the time of export, in the format annexed with this circular. This is issued in supersession of para (vi) of Circular No, 64/98-Cus dated 01.09.1998".

I find that submission of declaration providing the name and complete address of the traders from whom goods has been purchased in order to claim Drawback, is post export/ post clearance activity. I find that Customs Brokers does not play any role in tracking the BRCs and its submission. Thus, I conclude that the CB has not failed in advising the client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof after export procedure.

The exporter was required to declare that they were not the manufacturer of the export goods and were not registered under the erstwhile Central Excise Act, 1944. They were also required to declare that no rebate (input rebate or/ and final product rebate) would be taken against the exports made against the Shipping Bills. As the time of export is more than 10 years old and complete records is not available with CB, benefit of doubt may be extended to the CB in this regard.

From the above facts, I am of the considered view that the CB role to inform the exporter about the circular No.16/2009-Customs dated 25.05.2009 is limited. Therefore, I hold that the CB has not violated the provisions of Regulation 10(f) of the CBLR, 2018.

22. While deciding the matter, I rely upon the judgements as mentioned above in IO report.

Thus, I hold that none of the charges levelled against the CB are sustainable.

In view of the facts as discussed above, I find that the charged CB fulfilled his duties and no evidences were produced by the investigating agency that the CB was aware about the wrong availment of export incentives. So, I agree with

the finding of the Inquiry Officer and conclude that there is nothing substantial to prove that CB has violated regulations of CBLR, 2018. Accordingly, I pass the following order.

ORDER

23. I, Principal Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7) of the CBLR, 2018, hereby drop the charges levelled against Customs Broker M/s. Tulsidas Khimji Pvt. Ltd. (11/34) under Regulation 18 of the CBLR, 2018.

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


28/11/2023
(SUNIL JAIN)

PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
MUMBAI ZONE-I

To,
M/s. Tulsidas Khimji Pvt. Ltd., (11/34)
(PAN No. AAAC4123GCH001)
46, Veer Nariman Road, Fort, Mumbai - 400001

Copy to,

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

