



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

F. No. S/8-05/2021-22 - CBS

Date: 12.10.2021

DIN: 20211077000001439D

ORDER NO. 26/2021-22

M/s Akbarali Mohemedali Mukadam's. CB License No. 11/112, 30-34 sutar chawl, 1st floor, fazal Manzil, R.no.2, Mumbai-400-002 [hereinafter referred to as the Customs Broker/CB], bearing PAN based Registration No. (PAN No. ABPPM5077PCH001), holding of a regular Custom Broker License No 11/320 issued by Commissioner of Customs, Mumbai and such they are bound by the regulation and condition stipulated therein.

2. On the basis of intelligence, the Container no. CLHU8380450 lying in the Seabird CFS was put up on hold by NSPU/R&I on 10.02.2021. The consignment was imported by the importer M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) vide Bill of Entry (B/E) no. 2640242 dated 05.02.2021 and the B/E was filed by CB Firm M/s. Akbarali Mohemedali Mukadam (CB No. ABPPM5077PCH001). The goods were declared in the Bill of Entry no. 2640242 dated 05.02.2021 as 232500 pcs of Back Cover (Mobile Accessories). The Value of the goods declared in the B/E was Rs. 6,00,548/- and on assessment the Value was re-determined at Rs. 8,23,608/-. The applicable duty on the said consignment was Rs. 3,08,606/.

3. During the course of examination, the said consignment which was put in the Container No. CLHU8380450 were examined by the team of officers from NSPU, R&I on 12.02.2021 under panchnama and on examination of the said consignment, the goods were found grossly (100%) mis-declared. The goods found in the said consignment are 2,80,000 pcs of "Tempered Glass Screen Protector" of Adsun India make.

4. During the course of investigation, the search was conducted by the team of the officers on the premises of Importer's address i.e. A-164-4/5, Floor Ground, Subhash Nagar, Sant Kakkayya Marg, Dhorwada, Dharavi, Mumbai, Maharashtra- 400017 on 13.02.2021. It was informed by Sh. Anil Narayan Narayankar (resident of the said premises and one of the Director of the firm M/s. Empara Multiventures Private Limited) that he was not aware that his PAN and address were used for obtaining the IEC. He denied any knowledge of registration of any firm in his name and at his address and also denied having any connection to the import in the name of M/s. Empara Multiventures Private Limited.

5. Subsequently, the search was conducted by the team of the officers on the premises of Customs Broker M/s. Akbarali Mohemedali Mukadam's address i.e. 30-34, 1st Floor, Room no. 2, FazalManjil, Sutar Chawl, Mumbai- 400002

on 13.02.2021. During the search operation, Shri Feroz Akbaral Mukadam, proprietor of the CB Firm M/s. Akbarali Mohemedali Mukadam informed that he had allowed to use his CB license to one Sh. Ibrahim Bhai Hirani having office address at G-53, Fantasia Business Park, Near Inorbit Mall, Vashi, Navi Mumbai- 400073 on commission basis.

6. Based on the statement of Sh. Firoz Akbarali Mukadam, Search was planned at the office address of Sh. Ibrahim Bhai Hirani at G-53, Fantasia Business Park, Near Inorbit Mall, Vashi, Navi Mumbai- 400073. However, the premises were found closed and it was confirmed in vicinity that said premises does not belong to Sh. Ibrahim Bhai Hirani. The actual owner had provided the details of tenant who was there before JAN, 2021 and it was not related to Sh. Ibrahim Bhai Hirani.

7. During the course of investigation, statement of Shri Anil Narayan Narayankar, one of the Directors of Firm M/s. Empara Multiventures Private Limited, (IEC Number-AAECE5721B) recorded on 16.02.2021 under Section 108 of the Customs Act, 1962 wherein he inter alia stated that he is not aware about any firm M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) registered in his address or his name; that nearly two years ago, one agent came to him for opening of bank accounts at branches situated at the areas of Ghatkopar, Sewri, Kurla etc.; that he had got Rs. 3000/- for opening of each bank account; that he signed or presented himself in the various banks as a Guarantor for monetary benefit; that he could not recall details of that person; that he had given the said person the copies of PAN Card, Adhaar Card and Electricity Bill (issued in his father's Name) for opening Bank Account; that he had lost his purse along with original PAN Card, original Adhaar Card in the month of Mar, 2020; that he had not lodged police Complaint for that incident; that he had no knowledge about any goods being imported by M/s Empara Multiventures Private Limited (IEC Number-AAECE5721B); that he had not met or know anyone from Customs Broker M/s Akbarali Mohemedali Mukadam (CB No. ABPPM5077PCH001) or Importer M/s Empara Multiventures Private Limited, (IEC Number-AAECE5721B).

8. During the course of investigation, statement of Shri Feroz Akbaral Mukadam, F-card holder and proprietor of Customs Broker Firm M/s. Akbarali Mohemedali Mukadam (CB No. ABPPM5077PCH001 & 11/112) recorded on 16.02.2021 and 31.03.2021 under Section 108 of the Customs Act, 1962 wherein he inter alia stated that there were three other customs card holders in his CB Firm; that the other card holders of the CB Firm were his son Shri Abdul Kadir Feroz Mukadam holding G-card (Kardex No.- M/2158), one Shri Rahul R. Singh, holding 'G' card (Card No.-169/2021) and one Shri Mustafa K. Mandsur holding 'H' card; that presently his son Shri Abdul Kadir Feroz Mukadam though having G-card (Kardex No.- M/2158) was not doing the Customs Broker business; that his friend Shri Ibrahim Bhai Hirani having office address- G-53, Ground Floor, Fantasia Business Park, near Inorbit Mall, Vashi, Navi Mumbai-400703 was using his license for importing goods since November 2020 on commission basis (on payment of Rs. 1,000/- for filing each BE and Rs. 500/- for filing each SB) on his oral consent; that Shri Rahul R. Singh, 'G' card holder of CB Firm was working for Shri Ibrahim Bhai Hirani; that they have filed the Bill of Entry and after completion of the all customs formalities they forward the details of the documents to him for record purpose and for entry in the "Import Register" which was maintained by him; that Shri Ibrahim Bhai Hirani transferred amount in his current bank account; that Shri

Mustafa K. Mandsur, 'H' card holder is currently working at Air Cargo Customs House and he promised to pay lump sum amount for using his CB license; that he had given his dongle to Shri Ibrahim Bhai Hirani for filing the documents; that he did not know the importer M/s Empara Multiventures Private Limited (IEC Number-AAECE5721B); that he had no idea whether KYC of the Importer M/s Empara Multiventures Private Limited, (IEC Number-AAECE5721B) was verified or not by Shri Ibrahim Bhai Hirani and regarding the wrong address of Shri Ibrahim Bhai Hirani provided to the Customs officer by him, he stated that he had given the address wrongly. He further stated that he was submitting the statement of Bank of Baroda Current bank account no. 12900200000080 of his CB Firm for last one year; that total Rs. 60,000/- was transferred through the account of M/s. Shams Logistics to the account of his firm M/s. Akbarali Mohemedali Mukadam; that on 23.07.2020, Rs. 10/- was transferred, thereafter, on 24.07.2020, Rs. 29,990/- was transferred and on 13.01.2021, Rs. 30,000/- was transferred in the account of his firm M/s. Akbarali Mohemedali Mukadam from the account of M/s. Shams Logistics of Shri Ibrahim Hirani; that said amounts were paid by Shri Ibrahim Hirani for using his CB License; that he had not filed the Bill of entry no. 2640242 dated 05.02.2021 for the import consignment of the Importer M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B); that he had given the dongle to Shri Ibrahim Hirani for filing the document.

The bank statements of Shri Feroz Akbaral Mukadam and Shri Ibrahim Hirani were scrutinized and during the scrutiny of those it was noticed that there were entries of Rs. 60,000/- transferred in the account of CB firm M/s. Akbarali Mohemedali Mukadam from the account of M/s. Shams Logistics. This corroborate the statement of Shri Feroz Akbaral Mukadam that total Rs. 60,000/- was paid to Shri Feroz Akbaral Mukadam as a commission for using his Customs Brokers license by Shri Ibrahim Hirani.

9. During the course of investigation, statement of Shri Ibrahim Hirani proprietor of M/s. Shams Logistics and M/s. Aarefa Associates recorded on 17.02.2021 and 30.03.2021 under Section 108 of the Customs Act, 1962 wherein he inter alia stated that he used the firm M/s. Aarefa Associates for trading of spices and the firm M/s. Shams Logistics for work related to sea freight forwarding of containers; that he knew Shri Feroz Akbaral Mukadam, F-card holder and proprietor of CB Firm M/s. Akbarali Mohemedali Mukadam for last one year; that he confirm that he was using his CB license for Export and Import of goods since November 2020 on commission basis and committed him to pay Rs. 1,000/- for filing of each B/E and Rs. 500/- for filing of each S/B; that he had paid Rs. 30,000/- till date to Shri Feroz Akbaral Mukadam in his account; that the payment was done through his firm M/s. Shams Logistics account; that he was doing marketing job such as dealing with clients, taking order from them and keep the record of payments received from them; that all customs related work were done by Shri Jitendra Mishra, Shri Rahul R. Singh (G-card holder of CB firm) and Shri Santosh Pandey from their office M/s. Dolphin Logistics at 503C, NBC Complex, Sector-11, CBD Belapur, Maharashtra-400614; that he did not have any customs card such as G-card or H-card; that regarding the B/E No.2640242 dated 05.02.2021, he stated that this order was attended by Shri Rahul R. Singh and his team; that he was not aware about anything related to the Bill of Entry No. 2640242 dated 05.02.2021 and any query related to the said B/E can be replied by Shri Rahul R. Singh only. Shri Ibrahim Hirani further stated that he had submitted the bank statement of the account no. 015105500715 of M/s. Shams Logistics for

the month of January, 2021; that he had given the dongle to Shri Jitendra Mishra; that the dongle were being used by Shri Jitendra Mishra, Shri Santosh Pandey and Shri Rahul R. Singh holding 'G' card holder of M/s. Akbarali Mohemedali Mukadam (CB No. ABPPM5077PCH001) (Card No.-169/2021) for filing the export/ import documents; that regarding the filing of the Bill of Entry No. 2640242 dated 05.02.2021, he did not know exactly who had filed said B/E; that Shri Jitendra Mishra, Shri Santosh Pandey and Shri Rahul R. Singh were responsible for non-verification of KYC Documents of Importer M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B).

As the goods imported by M/s. Empara Multiventures Private Limited (IEC-AAECE5721B) vide Bill of Entry No. 2640242 dated 05.02.2021 filed through Customs Broker Firm M/s. Akbarali Mohemedali Mukadam (CB No. 11/112), arrived in container No. CLHU8380450(40") at CFS M/s. Seabird Marine Services Pvt. Ltd. being found mis-declared in terms of description, quantity etc.

10. During the course of investigation, statement of one Shri Arun Parasnath Shukla recorded on 02.03.2021 and 23.03.2021 under Section 108 of the Customs Act, 1962 wherein he inter alia stated that he was doing marketing job related to Customs Clearance of Import-Export consignments on commission basis; that his role is to arrange the meeting of Importer or Exporter to Customs Brokers for clearance of the goods; that he was getting Rs. 1,500/- to Rs. 2,000/- per consignment for this job; that usually, he received the commission amount in cash; that he was presently operating from the office of Shri Jitendra Mishra, Shri Rahul R. Singh and Shri Santosh Pandey at M/s. Dolphin Logistics at 503C, NBC Complex, Sector-11, CBD Belapur, Maharashtra-400614; that he knew Shri Feroz Akbaral Mukadam as a F-card holder and proprietor of the said CB Firm M/s. Akbarali Mohemedali Mukadam (CB No. 11/112); that he did not know Shri Ibrahim Hirani very well; that he knew him just as a business partner of Shri Jitendra Mishra, Shri Rahul R. Singh and Shri Santosh Pandey; that he did not have any customs card such as G-card or H-card; that the order from the Importer M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) for clearance of the consignment under Bill of entry no. 2640242 dated 05.02.2021 was received by him from one of his friend Shri Sachin Pansare residing at Room No. 501, Yogiraj Apartment, Sector-6, Nerul, Navi Mumbai-400706; that Shri Sachin Pansare is also involved in marketing job related to Customs Clearance of Import-Export consignments on commission basis; that this is first order he had attended to the Importer M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B); that he would get Rs. 2000/- for this consignment if the consignment cleared; that his role is limited to the arranging meeting between Shri Sachin Pansare and Shri Jitendra Mishra, Shri Rahul R. Singh and Shri Santosh Pandey in this case; that he did not know the Director/s of the Firm M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) and also do not know whether the KYC of the Importer M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) was verified by Shri Jitendra Mishra, Shri Rahul R. Singh 'G' card holder of CB Firm M/s. Akbarali Mohemedali Mukadam and Shri Santosh Pandey. Shri Arun Parasnath Shukla further stated that he gave the documents pertaining to the import consignment related to the Importer M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) to Shri Rahul R. Singh; that the KYC verification in this case was not done by him or by their office i.e. M/s. Dolphin

Logistics, 503C, NBC Complex, Sector-11, CBD Belapur, Maharashtra-400614; that the dongle is available at their office i.e. M/s. Dolphin Logistics, 503C, NBC Complex, Sector-11, CBD Belapur, Maharashtra-400614 and their office staffs are filing the Import/ export documents through that dongle.

11. During the course of investigation, the search was conducted at the residence address of Shri Saniket Chandrakant Nanavare, the 2nd Director of the M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) i.e. at S/o Chandrakant Nanavare, Room no. 502, Building No. 1, B Wing Kranti Nagar CHS, Sane Guruji Marg, Tardeo, Mumbai, Tulsiwadi, Mumbai, Maharashtra- 400034 by the team of NSPU Officers on 04.03.2021 duly authorised vide Authorisation of Search No. 20210379OC000012171C dated 04.03.2021 issued by Deputy Commissioner of Customs, NSPU. During the search action it was found that the above mentioned premises (flat) was sold to Shri Abhishek Shekhar Pashilkar by Chandrakant Nanavare, father of Shri Saniket Chandrakant Nanavare in July, 2019. Further, it was also informed that Shri Saniket Chandrakant Nanavare expired in Dec, 2017. Death Certificate & electricity bill of that address were received from the resident of that address which confirms their say.

12. During the course of investigation, statement of Shri Rahul R. Singh, G-card holder (Card No.- 169/2021) of CB Firm M/s. Akbarali Mohemedali Mukadam recorded on 03.03.2021 under Section 108 of the Customs Act, 1962 wherein he interalia stated that he was working in the CB Firm M/s. Akbarali Mohemedali Mukadam since Dec, 2020; that their registered office was at 30-34, 1st Floor, Room no. 2, Fazal Manjil, Sutar Chawl, Mumbai- 400002 however he was working from the office of the M/s. Dolphin Logistics at 503C, NBC Complex, Sector-11, CBD Belapur, Maharashtra-400614; that he was the proprietor of the M/s. Dolphin Logistics; that the office was rented office in his name; that he was doing the work of freight forwarding and transportation business on commission basis through his firm M/s. Dolphin Logistics; that he was working along with Shri Arun Shukla, Shri Jitendra Mishra and Shri Santosh Pandey for the CB Firm M/s. Akbarali Mohemedali Mukadam; that his work in the Office was related to the customs clearance procedure at Docks and Groups; that Shri Arun Shukla handles clients; that he knew Shri Feroz Akbarali Mukadam, who is F-card holder and proprietor of CB Firm M/s. Akbarali Mohemedali Mukadam since Dec, 2020; that he had met him at the office of the Shri Ibrahim Hirani, proprietor of firm M/s. Shams Logistics, G-155, Haware Fantasia Business Park, Sector- 30, near Inorbit Mall, Vashi, Navi Mumbai-400703; that the work of the CB Firm was jointly handled by Shri Ibrahim Hirani, Shri Arun Shukla, Shri Jitendra Mishra, and by himself; that his work is related to the customs clearance procedure at Docks and Groups; that Shri Arun Shukla handles the clients and do marketing job; that Shri Jitendra Mishra looks after the office management and Shri Santosh Pandey doing office work; that the filing of document through the dongle was done by Shri Jitendra Mishra; that Shri Feroz Akbarali Mukadam has given the dongle to Shri Ibrahim Hirani; that Shri Ibrahim Hirani had kept the dongle at his office at 503C, NBC Complex, Sector-11, CBD Belapur, Maharashtra-400614 for filing the document; that they divide the profit after deducting expense equally; that he knew that some amount are being given to Sh. Feroz Akbarali Mukadam by Shri Ibrahim Hirani for using his license but he did not know the exact amount; that the order from the importer M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) for clearance of the consignment under Bill of entry no. 2640242 dated 05.02.2021 was received by Shri Arun

Shukla; that this was first order of importer M/s. Empara Multiventures Private Limited attended by their firm; that he did not know the Director/s of the Firm M/s. Empara Multiventures Private Limited; that he had received the KYC documents with two previous Bills of Entry details from Shri Arun Shukla; that he had not verified documents physically; that Shri Arun Shukla had informed that he had verified the KYC of the importer M/s. Empara Multiventures Private Limited.

13. During the course of investigation, statement of Shri Sachin Pansare recorded on 04.03.2021 under section 108 of Customs Act, 1962 wherein he inter alia stated that he was doing the job of Customs House Agent related to Customs Clearance of Import-Export consignments; that he had recently started the work of marketing job related to Customs Clearance of Import-Export consignments on commission basis with one of his friend Shri Akshay Fadale; that the order of the Bill of Entry no. 2640242 dated 05.02.2021 was received by Shri Akshay Fadale from one person named Shri Gaurav; that he had not met Shri Gaurav; that he did not know the residence of Shri Gaurav; that he knew Gaurav's mobile number 9892771433; that that was third consignment, they had cleared for the Shri Gaurav; that all three consignments were of importer M/s. Empara Multiventures Private Limited; that earlier two consignments are of Bills of Entry No. 2338688 dated 13.01.2021 and 2338474 dated 13.01.2021; that the said two consignments were cleared by CB Firm M/s. Pushkarna Clearing and Forwarding Agency (CHA No.-11/585); that he had arranged the transportation for the consignments of B/E no. 2338688/13.01.2021 and 2338474/13.01.2021 from CFS to i.e. Trans India and Seabird to Godown situated at Bhiwandi.

14. During the course of investigation, statement of Shri Akshay Shankar Fadale alias Bunty recorded on 09.03.2021 under section 108 of Customs Act, 1962 wherein he inter alia stated that he was doing the job of CHA on daily basis for last nine years; that he had started the work of Customs Clearance of consignments on commission basis with Sh. Sachin Haridas Pansare; that he had received the documents from Shri Gaurav Jain; that their role was to collect the document from him and hand over to any Customs Brokers for clearance of the goods; that this was third consignment of Shri Gaurav Jain which they attended; that two previous consignments were dealt by CB Firm M/s. Pushkarna Clearing and M/s. Forwarding Agency; that the document of BE no. 2640242/05.02.2021 was handed over to Shri Arun Shukla by Shri Sachin Haridas Pansare; that they have received the documents from Shri Gaurav Jain and passed it to CB Firms for clearance; that Shri Sachin Haridas Pansare had arranged the transportation from the concerned CFS to Bhiwandi for consignments covered under 2338688 and 2338474 both dated 13.01.2021; that total Rs. 40,000/- was received by us for the expenses from Shri Gaurav Jain.

15. During the course of investigation, Statement of Shri Jitendra Umakant Mishra recorded on 04.06.2021 under section 108 of the Customs Act, 1962 wherein he inter alia stated that he was doing marketing job related to Customs Clearance of Import-Export consignments from the office of M/s. Dolphin Logistics at 503C, NBC Complex, Sector-11, CBD Belapur, Maharashtra-400614; that Shri Rahul R. Singh, 'G' card holder of M/s. Akbarali Mohemedali Mukadam (CB No. ABPPM5077PCH001) is the owner and proprietor of the Firm M/s. Dolphin Logistics; that he knew Shri Ibrahim Hirani, proprietor of firm M/s. Shams Logistics and M/s. Aarefa Associates

since 2015; that Shri Ibrahim Hirani had told him about Shri Feroz Akbaral iMukadam, F-card holder and proprietor of Customs Broker Firm M/s. Akbarali Mohemedali Mukadam (CB No. ABPPM5077PCH001); that Ibrahim Hirani informed him and Shri Rahul R. Singh and Shri Feroz Akbaral iMukadam would allow them to use his CB License; that he had met Shri Feroz Akbarali Mukadam with Shri Ibrahim Hirani in November, 2020; that it had been decided that Rs. 30,000/- monthly to be given to Shri Feroz Akbarali Mukadam for use of his CB License; that Shri Feroz Akbarali Mukadam had given the dongle to Shri Ibrahim Hirani; that he had taken the dongle from Shri Ibrahim Hirani and kept at their office i.e. M/s. Dolphin Logistics, 503C, NBC Complex, Sector-11, CBD Belapur, Maharashtra-400614 and their office staffs are filing the import/ export documents as per the directions of Shri Rahul R. Singh, Shri Arun Shukla and him through the dongle; that he do not have any G-card or H-card; that he and Shri Arun Shukla are doing marketing job such as dealing with clients, taking order from them etc.; that Shri Rahul R. Singh holding 'G' card holder of M/s. Akbarali Mohemedali Mukadam (CB No.11/112) do customs related work such as passing in groups and examination in docks etc.; that they normally transfer the money into the account of M/s. Shams Logistics of Shri Ibrahim Hirani and he (Shri Ibrahim Hirani) will transfer the amount into the account of CB Firm M/s. Akbarali Mohemedali Mukadam; that they have transferred Rs. 60,000/- till date in the account of CB Firm M/s. Akbarali Mohemedali Mukadam; that the order from the importer, M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) for clearance of the consignment under Bill of entry no. 2640242 dated 05.02.2021 was received by Shri Arun Shukla; that further customs clearance would be the duty of Shri Rahul Singh; that there was no direct role of him in the clearance of documents of BE 2640242 dated 05.02.2021; that he did not know Sh. Sachin Pansare, Sh. Akshay Fadale alias Bunty, Sh. Gaurav and Director/s of the importer Firm, M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B); that this is first order of the importer M/s. Empara Multiventures Private Limited (IEC Number-AAECE5721B) attended by them; that the KYC verification of the Importer Firm, M/s. Empara Multiventures Private Limited was not done by their office.

16. One more consignment covered under Bill of Entry No. 2697872 dated 09.02.2021 dealt by Customs Broker Firm M/s. Akbarali Mohemedali Mukadam, was put on hold by this unit and the mis-declaration in respect of quantity was found during the examination. The Investigation of said case also reveals that the Bill of Entry No. 2697872 dated 09.02.2021 was not filed by the proper authorised person i.e. Shri Feroz Akbaral iMukadam, F-card holder and proprietor of Customs Broker Firm M/s. Akbarali Mohemedali Mukadam (CB No.11/112) or his authorised employee instead the filing of said Bill of Entry was done by unauthorized persons to whom the dongle was handed over by Shri Feroz Akbaral iMukadam for monetary consideration. On investigation, it is found that the CB license was sublet by Shri Feroz Akbaral iMukadam, F-card holder and proprietor of Customs Broker Firm and the CB license was being used by a group of people namely Shri Ibrahim Hirani (Proprietor of M/s. Shams Logistics and M/s. Aarefa Associates), Shri Arun Shukla, Shri Rahul R. Singh (G-card holder of Customs Broker Firm M/s. Akbarali Mohemedali Mukadam), Shri Jitendra Mishra unauthorisedly on mutual consent of Shri Feroz Akbaral iMukadam. In this case, Shri Feroz Akbaral iMukadam in his statement accepted that he had not met or knew anything about the importer M/s Huda Enterprises.

17. Prima facie, it appears that the importer M/s. Empara Multiventures Private Limited (IEC No. AAECE5721B) was a dummy firm as both the purported directors (as per IEC) sh. Anil Narayan Narayankar and late Saniket Chandrakant Nanavare did not have any relation to the M/s. Empara Multiventures Private Limited (IEC No. AAECE5721B). Sh. Feroz Akbaral iMukadam, F-Card holder and proprietor of CB Firm, M/s. Akbarali Mohemedali Mukadamsublet his CB License to Sh. Ibrahim Hirani for monetary consideration. And Sh. Ibrahim Hirani in collusion with Shri Arun Shukla, Shri Jitendra Mishra, Shri Santosh Pandey and Rahul R. Singh misused the License and mis-declared the imported goods and there by caused loss to the govt. revenue. Sh. Feroz Akbaral iMukadam also did not supervise the activities of Sh. Rahul R. Singh, G-card holder.

18. From the above facts, it appears that the CB M/s. Akbarali Mohemedali Mukadam has failed to fulfill their obligations as per the Regulation 1(4), 10(d), 10(e), 10(n) and 13(12) of CBLR, 2018 according to which a Customs Broker shall:

(i) Regulation 1(4) of CBLR, 2018: *–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.*

(ii) Regulation 10(d) of CBLR, 2018: *– A Custom Broker shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;*

(iii) Regulation 10(e) of 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.*

(iv) Regulation 10(n) of CBLR, 2018: *– A Customs Broker shall verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information.*

(v) Regulation 13(12) of CBLR, 2018: *– The Customs Broker shall exercise such supervision as may be necessary to ensure proper conduct of his employees in the transaction of business and he shall be held responsible for all acts or omissions of his employees during their employment.*

19. In view of above, the CB License held by M/s Akbarali Mohemedali Mukadam., (PAN No. ABPPM5077PCH001) was suspended by the Pr. Commissioner of Customs (General) vide Order No.17/2021-22 dated 27.08.2021.

RECORD OF PERSONAL HEARING

The Customs Broker was given many opportunities for 'Personal Hearing' on 07.09.2021, 22.09.2021 and 04.10.2021, however, CB did not appear. CB has not submitted any written submission also.

DISCUSSION AND FINDINGS

1. I have carefully gone through the fact of the case. The issue before me at the present instance is limited to determining whether the continuation of suspension of the CB License is warranted or otherwise in the instant case in the light of the material on record.

2. I find that the license of Customs Broker M/s. Akbarali Mohemedali Mukadam (CB No. 11/112) was suspended by the Pr. Commissioner of Customs (General) under Regulation 16(1) of CBLR, 2018 vide Order No.17/2021-22 dated 27.08.2021 based on the offence report received from NSPU, R&I/NCH, vide F.No. SD/INT/NSPU/48/2020-21/R&I dated 22.07.2021 issued by the Joint Commissioner of Customs NSPU, R&I, Mumbai.

3. I find that as per the statement of Sh. Feroz Akbarali Mukadam, F- card holder and Proprietor of Customs Broker Firm M/s. Akbarali Mohemedali Mukadam recorded on 16.02.2021 and 31.03.2021 under section 108 of Customs Act, 1962 wherein he admitted that his friend Sh. Ibrahim Bhai Hirani (Proprietor of M/s. Shams Logistics) was using his license for importing goods since Nov. 2020 on commission basis (on payment of Rs. 1,000/- for filing each B/E and Rs. 500/- for filing each S/B) on his oral consent; that total Rs. 60,000/- was transferred through the account of M/s. Shams Logistics to the account of his firm M/s. Akbarali Mohemedali Mukadam; that said amounts were paid by Sh. Ibrahim Hirani Proprietor of M/s. Shams Logistics for using his CB License, the same was accepted by Sh. Ibrahim Hirani as per the statement of Sh. Ibrahim Hirani Proprietor of M/s. Shams Logistics recorded on 17.02.2021 under section 108 of Customs act, 1962 wherein he admitted that he was using CB license of M/s. Akbarali Mohemedali Mukadam for export and import of goods since nov.2020 on commission basis and committed him to pay Rs. 1,000/- for filing of each B/E and Rs. 500/- for filing of each S/B.

The bank statements of Sh. Feroz Akbarali Mukadam and Sh. Ibrahim Hirani were scrutinized and during the scrutiny of those it is noticed that there were entries of Rs. 60,000/- transferred in the account of CB firm M/s. Akbarali Mohemedali Mukadam from the account of M/s. Shams logistics. This corroborates the statement of Sh. Feroz Akbaral iMukadam that total Rs. 60,000/- was paid to Sh. Feroz Akbaral iMukadam as a commission for using his Customs Broker license by Sh. Ibrahim Hirani. It appears that the CB M/s. Akbarali Mohemedali Mukadam sublatting his CB license to Sh. Ibrahim Hirani Thus, it appears that the CB has contravened the provisions of Regulation 1 (4) of the CBLR, 2018.

4. I find that as per the statement of Sh. Feroz Akbarali Mukadam , F- card holder and Proprietor of Customs Broker firm M/s. Akbarali Mohemedali Mukadam recorded on 16.02.2021 and 31.03.2021 under section 108 of Customs Act, 1962 wherein he admitted that he did not know the importer M/s. Empara Multiventures Pvt. Ltd Ltd. (IEC AAECE5721B). As per the statement of Sh. Anil Narayan Narayankar one of the director of firm M/s. Empara Multiventures Pvt. Ltd Ltd. (IEC AAECE5721B) mukadam recorded on 16.02.2021 and 31.03.2021 under section 108 of Customs Act, 1962 wherein he stated that he had no knowledge about any goods being imported by M/s. Empara Multiventures Pvt. Ltd Ltd.; that he had not met or know anyone from CB M/s. Akbarali Mohemedali Mukadam or importer M/s.

Empara Multiventures Pvt. Ltd Ltd. and the another director Sh. Saniket Chandrakant Nanavare who already expired in 2017. The CB did not meet with actual IEC holders and did not advise their clients to comply with the provisions of the Act, other allied Acts and the rules and regulations. Thus it appears that the CB has contravened the provisions of Regulation 10 (d) of the CBLR, 2018.

5.I find that as per the investigation report it was revealed that Sh. Feroz Akbaral Mukadam, Proprietor of Customs Broker Firm M/s. Akbarali Mohemedali Mukadam and Sh. Rahul R. Singh, G-card holder (Kardex No. 169/2021) had failed to ascertain correct description, quantity of goods before presenting the cargo for examination to the customs authority. Thus it appears that the CB has contravened the provisions of Regulation 10 (e) of the CBLR, 2018.

6.I find that as per the statement of Sh. Feroz Akbaral iMukadam , F- card holder and Proprietor of Customs Broker firm M/s. Akbarali Mohemedali Mukadam recorded on 16.02.2021 under section 108 of Customs Act, 1962 wherein he admitted that he had no idea whether KYC of the importer M/s. Empara Multiventures Pvt. Ltd Ltd was verified or not by Sh. Ibrahim Bhai Hirani and as per the statement of Sh. Rahul R. Singh , G- card holder of Customs Broker firm M/s. Akbarali Mohemedali Mukadam recorded on 03.03.2021 under section 108 of Customs Act, 1962 he stated that he had received the KYC documents with two previous B/E details from Sh. Arun Shukla (who is neither importer nor authorized employee of importer) ; that he had not verified physically. They had not contacted importers, M/s. Empara Multiventures Pvt. Ltd at any time; that they did not verify whether M/s. Empara Multiventures Pvt. Ltd Ltd. was functioning at the address mentioned in IEC; that they did not verify the authenticity of person who approached them for clearance of the consignment. Thus it appears that the CB has contravened the provisions of Regulation 10 (n) of the CBLR, 2018.

7.I find that the Sh. Feroz Akbaral Mukadam, F- card holder and Proprietor of Customs Broker Firm M/s. Akbarali Mohemedali Mukadam had failed to supervise the activities of Sh. Rahul R. singh, G-card holder (K No. – 169/2021) who in collusion with Sh. Ibrahim Hirani, Sh. Jitendra Mishra and Sh. Arun Shukla, facilitate illegal clearance of import goods. Thus it appears that the CB has contravened the provisions of Regulation 13 (12) of the CBLR, 2018.

8. My consideration at present is limited to determining whether the continuation of suspension of the Customs Broker License is warranted or otherwise in the instant case in light of the material of the record. I find that despite giving several opportunities to the CB, they neither present themselves for the personal hearing nor given any written submission. Whether or not the individual charges hold will be the subject matter of detailed inquiry under Regulation 17 of CBLR, 2018 but there is enough prima facie, material on record to apprehend that charges are sustainable. All the charges sustain for the time being and can form grounds for continuation of the order of suspension.

9. In view of the above facts stated above, it appears that the Customs Broker is liable for their acts of omissions and commissions leading to contraventions of the provisions of Regulation of CBLR, 2018, which amounts to breach of

trust and faith imposed on the CB by the Customs. The Customs Broker M/s. Akbarali Mohemedali Mukadam (CB no. 11/112) have therefore, prima-facie, failed to fulfil their responsibilities as per Regulation 1(4), 10(d), 10(e), 10(n) and 13(12) of CBLR, 2018.

10. Accordingly, I pass the following order: -

ORDER

01. I, Principal Commissioner of Customs (General), in exercise of powers conferred upon me under the provisions of Regulation 16 (2) of CBLR, 2018 order that the suspension of the Customs Broker Licence M/s. Akbarali Mohemedali Mukadam (CB no. 11/112) (PAN No. ABPPM5077PCH001) vide Order no. 17/2021-22 dated 27.08.2021 shall continue, pending inquiry proceedings under Regulation 17 of CBLR, 2018.

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

MJ
12/10/2021

(SUNIL JAIN)

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

To,
M/s Akbarali Mohemedali Mukadam's (PAN No. ABPPM5077PCH001),
CB License No. 11/112,
30-34 Sutar Chawl,
1st floor, Fazal Manzil,
R.NO.2,MUMBAI-400-002

Copy to:

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