



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

F. No. GEN/CB/ACTN/86/2021-CBS

Date: 21 .10.2021

DIN: 20211077000000999C8C

ORDER NO. 28/2021-22

M/s Total Clearance (CB No. 11/2171) (PAN No. ANRPB5665L) hereinafter referred to as the Customs Broker situated at 602/B Wing, Shri Dutta Towers, Talao Pali, Thane (W) - 400602 and at 20/21, Punja Bhanji Building, Bhandari Cross Lane, Masjid (West), Mumbai - 400003 is holding a regular Custom Broker License No 11/2171 issued by Commissioner of Customs, Mumbai under Regulation 7(1), 7(2) of the Customs Broker Licensing Regulations (CBLR, 2013) and such they are bound by the regulation and condition stipulated therein.

2. The Directorate of Revenue Intelligence (DRI), MZU, Mumbai investigated a case of fraudulent availment of drawback and IGST refund by a syndicate of persons by procuring fake purchase invoices and further over-valuing the goods to avail higher drawback and inadmissible IGST refund. Modus operandi of the said syndicate was that they used to obtain IECs from different persons and with the help of another set of persons they used to procure fake purchase invoices of goods to be exported. The invoices were procured just to create a paper trail. However, no goods were actually supplied under the said fake invoices. These fake invoices were prepared showing higher values (over-valuation) so as to enable the syndicate to claim higher duty drawback and IGST refund. Verification of the declared address of some of the exporters, as given in their IECs, revealed that they never existed at the given address or in some cases the IECs were controlled by a person, other than the IEC holder.

3. During the course of investigation statement of one Shri Nilesh Gosavi, who appeared to have facilitated exports in the above mentioned fashion were recorded under Section 108 of the Customs Act, 1962 on 18.11.2019 and 19.11.2019 wherein he admitted to have dealt with exports made in the name of around 41 entities by using the Customs Brokers Licence of M/s Total Clearance (CB No. 11/2171), which was a proprietorship concern of Shri Raj Bhanushal; that he had monetarily compensated Shri Raj Bhanushali for making use of the Customs Brokers License; that he had handed over the invoices/packing lists to Shri Raj Bhanushali in respect of these exporters through email as well as physically for filing of Shipping Bills; that IECs in respect of these entities were mainly received by him from one Shri Vinod Dubey and that he had not verified the KYC documents of these IECs; that he admitted to having been aware that the value of goods mentioned in the Shipping Bills of these exporters were mis-declared (overvalued); that he had

confirmed to have received from Shri Vinod Dubey (Supplier of IECs) Rs.1000/- in cash as per Shipping Bills filed in the name of the above exporters.

4. The following 41 such IECs handled by Shri Nilesh Gosavi, were mentioned by him in his statement.

Sr No.	Exporter Name	IEC
1	Lambadusa Multiventures Private Limited	AADCL9103F
2	Star Stallion International Private Limited	515916463
3	H K Enterprises	ADYPK7312G
4	Granite International	BGXPB8307H
5	D K Traders	DLZPK2419A
6	C.P Enterprise	BTXPP8957Q
7	Expomark Multiventures Private Limited	AAFCE4687F
8	Divine Impex	FLGPS7011M
9	Gamble Multiventures Private Limited	AAICG4212B
10	Ashni International	304030821
11	Conakry Multiventures Private Limited	AAICC1201G
12	Imperial Exports	GJFPS0998B
13	Surya Enterprise	FJHPS5298K
14	Trootodo Export Private Limited	AAHCT8570E
15	Laxmi Enterprises	ADOPY5794J
16	Radius Tradcon Private Limited	315063670
17	Crazy Creation	5215011168
18	Prisha Enterprise	GBZPD8466D
19	Rohan Designs	AWKPJ5404D
20	Rishabh International	GHQPS7120L
21	Satyam Fabrics	DIMPP4566B
22	Whispering Cattles India Limited	AABCW8252G
23	Ridgewood Industries Private Limited	AAICR4477K

24	Modern Enterprises	GRIPS4315F
25	Stylfix Exim	AUSPV3485E
26	Phoenix Logistic	CXWPP2101G
27	Hridhaan International Impex	BJRPK4239C
28	Crystal Impex	AMFPK7509M
29	Aries Overseas	5216511121
30	Saahil Global Business Private Limited	316516724
31	Javi Home Private Limited	510074588
32	R S Enterprises	MLGPS6550L
33	R K Overseas	DPUPK7359E
34	Al-Johar Trading	308039556
35	M K Overseas	AVIPK5145M
36	Jhalani Apparels	1399000021
37	Fahimuddin & Shifa Dry Fish Wholeseller and Retailer	315054913
38	Ryan Overseas	AXFPM7907C
39	Votrexo Exports Pvt. Ltd.	AAHCV3909K
40	Unrivald Design Group	2912001293
41	Prem Henna Pvt. Ltd.	1313008010

5. During the course of investigation, statement of Raj Bhanushali, proprietor, M/s Total Clerance (Customs Broker License No. 11/2171) was recorded on 18.11.2019, under Section 108 of the Customs Act, 1962, wherein he inter-alia stated that he had received the job of export clearance of goods in the name of aforementioned exporters from Shri Nilesh Gosavi for a consideration of Rs. 30,000/- to Rs. 40,000/- per month through one of his acquaintances Shri Vijay Lokhande; that he has handled the clearance work without KYC verification of the exporters and without knowing any of them; that all the export related activities at CFS were taken care of by Shri Nilesh Gosavi and that he had merely handled the paper work.

6. It appears from the preliminary investigation that Shri Raj Bhanushali, Proprietor of M/s. Total Clearance (CB License No. 11/2171) had facilitated smooth filing of the Shipping Bills and clearance of exported goods which were highly overvalued. He had accepted documents and the job from a third person without the mandatory check of the KYC documents of the IEC holders. It further appears that Shri Raj Bhanushali had filed the Shipping Bills and did not bother to check the credentials of the exporters. These violations from the Customs Broker appear to have resulted in huge loss to the government exchequer leading to sanction and disbursal of inadmissible drawback and IGST refund to the tune of more than Rs. 13 crores.

17. In view of the above, as per the obligations of a Customs Broker, it appeared that the said CB has failed in their obligations as per the Regulation 1(4), 10(a), 10(d), 10(e), 10(m) and 10(n) of CBLR, 2018

18. In view of the above, the CB License held by M/s. Total Clearance, (PAN No. ANRPB5665L) was suspended by the Pr. Commissioner of Customs (General) vide Order No.15/2021-22 dated 29.07.2021 and personal hearing was granted to the CB on 10.08.2021, however, CB did not appear for the P. H. Further opportunity for the personal hearing was granted to the CB on 03.09.2021..

RECORD OF PERSONAL HEARING

19. The CB appeared through their authorized Advocate for P.H. through virtual mode on 03.09.2021. They reiterated the submission dated 02.09.2021.

WRITTEN SUBMISSION OF THE CB

20. The CB vide letter Nil (e-mail submitted on 02.09.2021) submitted that:

- i) With the issuance of the Order of Suspension under Regulation 16(1) of CLBR, 2018 on the subject matter under the CLBR is precursor to the SCN under Regulation 17 of the CBLR, 2018 would be prejudice to the enquiries to be conducted by the appointed Inquiry Officer under CBLR as the said suspension order indicates a prima-facie conclusion.
- ii) Livelihood - The CB has five employees on their role. All these employees are married and have a family to cater. The suspension of the license has endangered the livelihood of the family of the Customs Broker and his employees. The CB that a sympathetic view may kindly be taken in the matter helping the families survive during these Pandemic times of Covid-19 disease.
- iii) The CB has neither sold nor transferred the license either to Shri. Nilesh Gosavi nor to anyone else and same is still under the

possession and control of CB (Except after suspension of Order) and upon restoration it would be a license of CB only. Therefore, the license has neither been sold nor transferred the license to Shri. Nilesh Gosavi who was a person merely bringing business to the CB and assisting in compliances. Thus, the monetary compensation referred by Shri. Nilesh Gosavi are for clearing charges of the CB and not for rental, sale or transfer of license to Shri. Nilesh Gosavi. As CB has not been supplied copies of said statements nor other documents relied, which appears still to be under enquiry, the CB prays that he may be subjected to a detailed enquiry for which he solemnly under takes to attend and comply with all the instructions issued in this regards. The suspension of his license has severely affected livelihood of families of CB, its associates and their family members. The requested that they may be allowed to conduct business pending the enquiry under Regulation 17 of CLBR, 2018.

- iv) Regulation 10(a):- The CB may receive authorization by means of communication other than physical meeting or direct receipt from the companies if government issued IEC and GST registration are verified online through third parties such as GSTN portal or GDFT website which confirm the genuineness of IEC and GST Registration. Prints of such verification can be verified at www.gst.gov.in and www.dgft.gov.in. The copies of IEC were received alongwith bank attestation of signature of the exporters. As such there was no occasion to doubt the credentials of the exporters. The obligation under Regulation 10(a) does not specify communication of authorization by company to the CB directly. It is also submitted that in Customs Broking trade a bulk of business is procured from their parties such as freight forwarders, Logistics operators etc. the authorization and KYC documents are received via. such persons and small customs brokers like M/s. Total Clearance are dependent upon such persons as they don't have access directly to the business houses. There is no violation of Regulation 10(a) of CLBR, 2018.
- v) Regulation 10(d):- The CB was not aware about any fraud by the concerned companies and as such he had no occasion to advice their client to comply with provision of customs. It cannot be said that business received indirectly, involving duty drawback where exporters details are verifiable, are to be advised about anything which customs broker had no knowledge of. The CB is not in

possession of the statement of such exporters and he is not in a position to comment whether any exporters has named him adversely. The CB requested that they may kindly be allowed to operate their license pending the detailed enquiry under Regulation 17 under CBLR, 2018. There is no violation of Regulation 10(d) of CBLR, 2018.

- vi) Regulation 10(e):- For the export clearance there is nothing to indicate that CB has imparted any incorrect information to the exporter customers or to any other persons. As submitted, the consideration received from Shri. Nilesh Gosavi was for CB's clearing charges only. As regards to KYC CB submitted that as prayed earlier, the KYC verification through third party government agencies be kindly treated as verification of the credentials moreover all the original records of the CB have been resumed by the investigation agency and since the matter is still under enquiry they are unable to ascertain or verify from the statements of the persons and it appears that there is nothing on record to indicate that the CB imparted any incorrect information to their clients.
- vii) Regulation 10(m) And 10(n):- There is nothing to indicate that the CB has failed for complying with any Customs process or has delayed it. The mandatory check mentioned in CBLR, 2018 in Regulation 10(n) did not result in any adverse report as on the date and time of receipt of documents. In fact most of the GST registrations are still showing as active as may be verified with the help of PAN number available in para 4 of the Order. The CB requested that verification of IEC and GSTN through government portals be kindly treated as reliable, independent and authentic.
- viii) The existence of the exporter is on records same are available and are under investigation which is yet to be concluded. The closure of business as a drastic punishment to all the dependence families endangering their livelihood.
- ix) The Customs Broker undertaken to enhance the security deposit as may be instructed, pending the completion of enquiry for which the CB remains available as an when called for. The CB relied upon the ratio of the ruling in CESTAT Mumbai decision in M/s. Mahavir

Logistics Pvt. Ltd V/s Principal Commissioner of Customs (General), Mumbai reported 2021 (6) TMI 962 – CESTAT Mumbai where it is held that;

“ In view of the facts and circumstances supra, we find ourselves in agreement with the appellant that the detriments invoked against them are highly disproportionate. We also take note that the licensing authority, after considering the nature and extent of contributory negligence on the part of M/s Mahavir Logistics, did find it appropriate to revoke the suspension ordered on 19th February 2018 by order dated 26th April 2018. For not having insisted upon contact with the importer on record, revocation of license and, that too, for first breach is, indeed, drastic. We find that the ends of justice would be served by confirming the forfeiture of security deposit and the imposition of penalty of ₹50,000/- while setting aside the revocation of the customs broker license”.

The same ratio is also followed in M/s. Unnati Shipping Agency V/s Commissioner of Customs (General) reported 2021 (6) TMI 832 – CESTAT Mumbai.

Both the above cited decisions are based upon rule led Hon'ble Madras High Court in K. V. Shivraj, Proprietor of M/s. S. J. International V/s. Commissioner of Customs, Coimbatore reported 2016 (11) TMI 558 – Madras High Court.

- x) In matters of the Principal Commissioner of Customs (General) V/s. Interport Impex Pvt. Ltd reported 2016 (12) TMI 519 – Bombay High Court it is held that;

“8. Though, Mr. Jetly would submit that this is a complete arbitrary exercise on the part of the Tribunal and it should not have interfered with that part of the order of the disciplinary authority, what we find is that this case is somewhat distinct from K. M. Ganatra (supra). There, the Tribunal on the basis of all the material placed before it came to the conclusion that the exporters were not bonafide. It found that the license was misused to such an extent by the CHA that it was established that he was involved in a fraudulent activity affecting the Revenue. The licence was misused. It was also found that it was not the first instance in which K. M. Ganatra (supra) misused the CHA licence. It is in these circumstances that the discretion exercised by the Tribunal was interfered with.

9. In the present case, the Tribunal found that the majority of the charges leveled and held proved pertain to the discharge of responsibilities as a CHA. There was violation of the regulations to the extent that the CHA did not fulfill his responsibility of verifying the IEC and suitably advising him of his obligation to

comply with the Customs Act. Then, he was held guilty of failing to exercise due diligence and ascertaining the correctness of the information which is required to be imparted to the client particularly about the clearance of Cargo. The CHA did not discharge his duty with utmost speed and efficiency and finally he did not comply with the obligation to verify antecedents of the exporters.

10. While it is true that the person approached the CHA and identified himself as representative of the exporter, the CHA in the present case did not bother to verify the information provided and based on that testing the antecedents of the exporters.

11. However, in substantive adjudication proceedings against the exporter, the Tribunal found that the present Respondent / Appellant before it cannot be penalized. The penalty imposed in adjudication proceedings was set aside. That was with certain observations. Secondly, this was a case where the Enquiry Officer had exonerated the Respondent from all charges. The disciplinary authority disagreed with them. The charges are not as serious as involving oneself in fraudulent activity. Finally, it was found that the CHA licence was suspended. However, that suspension was revoked after two months. Thereafter, the enquiry ended as above. Till the Commissioner / Disciplinary Authority passed an order in March 2014, the CHA licence was under operation. Thereafter, from March, 2014 till the Tribunal passed the impugned order and duly communicated in to the parties, the licence was revoked. In the facts and circumstances of the present case this was adequate punishment, according to the Tribunal. We do not find the discretion to be exercised either arbitrarily or capriciously. The impugned order cannot be termed as perverse or vitiated by any error of law apparent on the face of the record either. In such circumstances, there are no substantial questions of law arising from the impugned order. The appeal is devoid of merits and is dismissed.

12. In the light of the dismissal of the Appeal, the above Notice of Motion does not survive and stands disposed off".

The decision was also followed in Commissioner of Customs (General) Mumbai V/s. Alankar Shipping & Clearing Pvt. Ltd. reported 2018 (11) TMI 245 – Bombay High Court.

- xi) The CB requested that they may kindly be allowed to operate its license pending the enquiry and as per the terms and conditions including enhancement and security deposit as may be instructed.

DISCUSSION AND FINDINGS

1. I have 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 Licence 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 Total Clearance (CB No. 11/2171) (PAN No. ANRPB5665L) was suspended vide Order No. 15/2021-22 dated 29.07.2021 based on the offence report received from the Pr. Additional Director General, DRI, MZU, Mumbai vide letter F. No. DRI/MZU/E/INT-91/2020 dated 16.04.2021.

3. The CB relied upon the following judgement:

- (i) Principal Commissioner of Customs (General) V/s. Interport Impex Pvt. Ltd reported 2016 (12) TMI 519.
- (ii) M/s. Mahavir Logistics Pvt. Ltd V/s Principal Commissioner of Customs (General), Mumbai reported 2021 (6) TMI 962 – CESTAT Mumbai
- (iii) M/s. Unnati Shipping Agency V/s Commissioner of Customs (General) reported 2021 (6) TMI 832 – CESTAT Mumbai

In the instant case, I find that the power under Regulation 16(1), was invoked as in the opinion of the Principal Commissioner of Customs, it was found that it was an appropriate case, where immediate action was necessary. In terms of sub-regulation (2) of Regulation 16, opportunity of hearing was granted to the CB, which has been availed. Further, orders issued under Regulations 16(1) and 16(2) of the CBLR, 2018 are temporary measures and final order is to be issued under Regulation 17 of CBLR, 2018 after issuance of show cause notice and receipt of an inquiry report from the nominated Inquiry Officer. Thus, the ratio of the judgements sought to be relied upon by the Customs Broker is not applicable in the present case

4. Regarding the alleged violation of Regulation 1(4) of the CBLR, 2018, the CB have contended that the CB have neither sold nor transferred the license either to Shri. Nilesh Gosavi nor to anyone else and same is still under the possession and control of CB (Except after suspension of Order) and upon restoration it would be a license of CB only; that the CB license has neither been sold nor transferred the license to Shri. Nilesh Gosavi who was a person merely bringing business to the CB and assisting in compliances; that the monetary compensation referred by Shri. Nilesh Gosavi are for clearing charges of the CB and not for rental, sale or transfer of license to Shri. Nilesh Gosavi. I find that Raj Bhanushali, proprietor, M/s Total Clearance (Customs Broker License No. 11/2171, as per statement recorded on 18.11.2019, under Section 108 of the Customs Act, 1962 inter-alia admitted that he had received the job of export clearance of goods in the name of aforementioned exporters from Shri Nilesh Gosavi for a consideration of Rs. 30,000/- to Rs. 40,000/- per month through one of his acquaintances Shri Vijay Lokhande. It appears that Shri Raj Bhanushali, Proprietor of M/s. Total Clearance (CB License No. 11/2171) had facilitated smooth filing of the Shipping Bills and clearance of exported goods which were highly overvalued and transferred his Customs Broker licence to

Shri Nilesh Gosavi for monetary consideration. Thus, it appears that the CB have violated the provisions of Regulation 1(4) of CBLR, 2018.

5. Regarding the alleged violation of Regulation 10(a) of the CBLR, 2018, the CB have contended that the copies of IEC were received alongwith bank attestation of signature of the exporters; that Customs Broking trade a bulk of business is procured from their parties such as freight forwarders, Logistics operators etc. the authorization and KYC documents are received via. such persons and small customs brokers like M/s. Total Clearance are dependent upon such persons as they don't have access directly to the business houses. I find that the CB has accepted the documents from a person who was neither related to the importer nor was an employee of the exporter. I find that this being the case, the whole purpose of obtaining authorisation is defeated i.e. to ensure that the CB has interacted with the genuine exporter/importer. Thus, it appears that the CB have violated the provisions of Regulation 10(a) of CBLR, 2018.

6. Regarding the alleged violation of Regulation 10(d) of the CBLR, 2018, the CB have contended that the CB was not aware about any fraud by the concerned companies and as such he had no occasion to advice their client to comply with provision of customs. The CB further stated that it cannot be said that business received indirectly, involving duty drawback where exporters details are verifiable, are to be advised about anything which customs broker had no knowledge of; that the CB is not in possession of the statement of such exporters and he is not in a position to comment whether any exporters has named him adversely. I find that the CB has accepted the documents from a person who was neither related to the importer nor was an employee of the exporter. Thus there was no interaction between the Customs Broker and the IEC holder to give proper advice. Thus it appears that the CB has contravened the provisions of Regulation 10 (d) of the CBLR, 2018.

7. Regarding the alleged violation of Regulation 10(e) of the CBLR, 2018, the CB have contended that for the export clearance there is nothing to indicate that CB has imparted any incorrect information to the exporter customers or to any other persons. The CB further contended that all the original records of the CB have been resumed by the investigation agency and since the matter is still under enquiry they are unable to ascertain or verify from the statements of the persons and it appears that there is nothing on record to indicate that the CB imparted any incorrect information to their clients. I find that Shri Nilesh Gosavi, who appeared to have facilitated exports in the above mentioned fashion as per his statements recorded on 18.11.2019 and 19.11.2019, under

Section 108 of the Customs Act, 1962 admitted to have dealt with exports made in the name of around 41 entities by using the Customs Brokers Licence of M/s Total Clearance (CB No. 11/2171), which was a proprietorship concern of Shri Raj Bhanushal; that he had monetarily compensated Shri Raj Bhanushali for making use of the Customs Brokers License; that he had handed over the invoices/packing lists to Shri Raj Bhanushali in respect of these exporters through email as well as physically for filing of Shipping Bills. Investigation revealed that Shri Raj Bhanushali, Proprietor of M/s. Total Clearance (CB License No. 11/2171) had facilitated smooth filing of the Shipping Bills and clearance of exported goods which were highly overvalued. These violations from the Customs Broker appear to have resulted in huge loss to the government exchequer leading to sanction and disbursal of inadmissible drawback and IGST refund to the tune of more than Rs. 13 crores. It appears that the CB were actively involved in fraudulent availment of drawback and IGST refund. Thus it appears that the CB has contravened the provisions of Regulation 10 (e) of the CBLR, 2018.

8. Regarding the alleged violation of Regulation 10(m) of the CBLR, 2018, the CB have contended that there is nothing to indicate that the CB has failed for complying with any Customs process or has delayed it. From the investigations it appears that Shri Raj Bhanushali, Proprietor of M/s. Total Clearance (CB License No. 11/2171) had facilitated smooth filing of the Shipping Bills and clearance of exported goods which were highly overvalued. Shri Raj Bhanushali had accepted documents and the job from a third person without the mandatory check of the KYC documents of the IEC holders. It appears that the Customs Broker facilitated smooth filing of the Shipping Bills and clearance of exported goods which were highly overvalued. These violations from the Customs Broker appear to have resulted in huge loss to the government exchequer leading to sanction and disbursal of inadmissible drawback and IGST refund to the tune of more than Rs. 13 crores. From the investigation it appears that the CB was involved in fraudulent availment of drawback and IGST refund. From commissions and omissions on the part of the CB firm it appears that CB were inefficient in discharging their duties as a Customs Broker. Thus it appears that the CB has contravened the provisions of Regulation 10 (m) of the CBLR, 2018.

9. Regarding the alleged violation of Regulation 10(n) of the CBLR, 2018, the CB have contended that the mandatory check mentioned in CBLR, 2018 in Regulation 10(n) did not result in any adverse report as on the date and time of receipt of documents. The CB further contended that most of the GST

registrations are still showing as active as may be verified with the help of PAN number available in para 4 of the Order. The CB have requested that verification of IEC and GSTN through government portals be kindly treated as reliable, independent and authentic. I find that the CB has accepted the documents from a person who was neither related to the importer nor was an employee of the exporter. I find that this being the case, the whole purpose of KYC is defeated i.e. to ensure that the CB has received and verified the KYC documents submitted by the genuine client. Thus it appears that the CB has contravened the provisions of Regulation 10 (n) of the CBLR, 2018.

25. In view of the above facts stated above, it appears that Shri Raj Bhanushali, Proprietor of M/s. Total Clearance (CB License No. 11/2171) is liable for his acts of omissions and commissions leading to contraventions of the provisions of CBLR, 2018, which amounts to breach of trust and faith imposed on the CB by the Customs Department. All the charges sustain for the time being and can form grounds for continuation of the order of suspension. The Customs Broker M/s Total Clearance (CB No. 11/2171) (PAN No. ANRPB5665L) have therefore, prima-facie, failed to fulfill their responsibilities as per Regulation Regulation 1(4), 10(a), 10(d), 10(e), 10(m) and 10(n) of CBLR, 2018.

26. Accordingly, I pass the following order:-

ORDER

1. I, 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 Total Clearance (CB No. 11/2171) (PAN No. ANRPB5665L) vide Order no. 15/2020-21 dated 29.07.2021 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.

dhf
21/10/2021

(Sunil Jain)
Commissioner of Customs (G)
NCH, Mumbai - I.

To,
M/s

Copy to: M/s Total Clearance (CB No. 11/2171) (PAN No. ANRPB5665L)

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