



आयुक्त, सीमाशुल्क (सामान्य) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),
नवीन सीमाशुल्क भवन,बेलाई इस्टेट, मुंबई 00 400 -1, NEW CUSTOM
HOUSE, BALLARD ESTATE, MUMBAI - 400 001.

संचिका सं./F. No.-GEN/CB/ACTN/98/2021-CBS आदेश दिनांक/Date of Order: 22.01.2026

CAO No./35/2025-26/CAC/CC(G)/SJS/Adj-CBS जारी दिनांक/Date of issue: 06.02.2026

संख्या:

DIN:- 20260277000000005882

द्वारा जारी : श्रद्धा जोशी शर्मा

Issued By : Shraddha Joshi Sharma

आयुक्त, सीमाशुल्क (सामान्य)

Commissioner of Customs (Gen.)

मुंबई -400 001

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, 1982, 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 Tribunal as per the applicable provisions of the 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 क्षेत्री यखंडपीठ, के M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai के संदर्भ में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक के अनुसार न्यायिक आदेश तदोउ 31.05.2018 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, 1982 के नियम के तहत निर्धारित है एवं उसी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति 6 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 ब्याजवलागाएगए जुर्माने की राशि रु-पाँच लाख या इस से कम होतो रु. 1000 ., (ii)यदि यह राशि रुपॉच लाख से अधिक .) हो किंतु पचास लाख से अधिक न होतो रु. 5000/- एवंiii) यदि यह राशि रुपचास लाख से अधिक होतो . रु. 10000/- के शुल्क का भुगतान क्रॉसड 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, की अनुसूची मद 6 के तहत निर्धारित रु. 50 1870 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।

One 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. Vikas Shipping Agency, PAN- AACFV2760JCHO01, situated at 45/1334, MIG Colony, Adarsh Nagar, Worli, Mumbai-400390, (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No.11/935, issued by the Commissioner of Customs, Mumbai under Regulation 8 of CHALR, 1984, [Now regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein.

2. Intelligence was gathered by the officers of SIIB (import), JNCH, Nhava Sheva that an importer, M/s New India Export (IEC No. 1597001937), having their office at C/o Bharat Hardware, Harbanspur, Azamgarh. U.P-276001, had imported "Amino Acid (Organic Fertilizer for Agricultural Use and Not For Medicinal, Not of Food Use)" and filed Bill of Entry No. 8304704 dated 28.07.2020, through their Customs Broker, M/s. Vikas Shipping Agency (AACFV2760JCH001), to clear the same for home consumption, mis-declaring their description, quantity and value, with an intention to circumvent the applicability of mandatory registration required for import of the same from the Central Insecticides Board under Section 9 of the Insecticides Act, 1968 and to evade the customs duty leviable thereon. The above intelligence indicated that the goods had been mis-declared and the actual goods were prohibited goods falling under the Schedule of Insecticides Act, 1968 and thereby requiring mandatory Certificate of Registration from the Central Insecticides Board.

3. The details of the goods, as declared by the importer in the Bill of Entry No. 8304704 dated 28.07.2020, were retrieved from the ICES and the same is as under: -

Table - I

Sl. No.	Description Of the Goods	QTY in Kgs	Declared Value per Kg(INR)	Assessed Value per Kg (INR)	Total assessable Value (INR)	Assessed Duty (INR)
1.	Amino Acid (Organic Fertilizer for Agricultural Use and Not for Medicinal Not of Food Use)	5000 Kgs	114.15	114.15	5,70,750	1,76,818

4. Consequent to the receipt of the above intelligence, preliminary enquiries were conducted to verify the veracity of the above intelligence. Thereafter, the goods, covered under the said Bill of Entry No. 8304704 dated 28.07.2020 were kept on hold for their examination and further investigation.

5. The imported goods, covered under Bill of Entry No. 8304704 dated 28.07.2020, IGM No. 2258431 dated 25.07.2020, B/L No. KMTCSHAF650947 dated 10.07.2020 stuffed in Container No. KMTU7453389, were examined 100% under Panchnama dated 03.08.2020 where goods of similar appearance were found during the examination. The details of goods found during the examination are as under: -

TABLE II

Sl. No.	Colour of Goods	No. of Bags (25 Kg each)	Total Quantity (in Kgs)
1.	Pale Yellow colour Material	191	4775
Total		191	4775

6. The sample drawn under Panchnama dated 03.08.2020 was forwarded to DYCC, JNCH for Chemical Analysis. DYCC, JNCH, vide test report dated 11.08.2020 confirmed that; "*...the sample answers test for the presence of Emamectin Benzoate and Amino Acid and the percentage content of Emamectin Benzoate is 78.6%.*"

7. On the basis of above Test Report received from the DYCC, Nhava Sheva, following discrepancies were noticed: -

- i. The DYCC, Nhava Sheva confirmed the presence of Emamectin Benzoate in the representative sample drawn from the lot of goods comprising of 191 bags of 25 kgs each (total quantity 4775 kgs).
- ii. Emamectin Benzoate falls under the Schedule of the Insecticides Act, 1968. As per Section 9 and 17 of the Insecticides Act, 1968, import of such insecticide/pesticide requires mandatory registration with the Central Insecticide Board. The importer failed to produce such registration certificate.

8. Accordingly, the subject goods were seized vide Seizure Memo dated 14.08.2020, under Section 110 (1) of Customs Act, 1962.

9. Statement of Shri Umakant R. Tiwari, partner of Customs Broker Firm M/s. Vikas Shipping Agency, was recorded on 05.08.2020 under Section 108 of the Customs Act, 1962 wherein he, inter-alia, stated that Shree Krishnanand Yadav was the proprietor of M/s New India Export and has been his friend for last 30 Years; that Shree Sreenivasa Rao used to place the order to the foreign supplier to import the goods in the name of M/s. New India Export; that one of his friend Shri B.K. Rao from Hyderabad introduced him to Shri Sreenivasa Rao; that he had cleared total of 15 shipments of Amino Acid for Shri Sreenivasa Rao out of which 03 shipment were in the name of M/s. Reshma Trade Link Pvt. Ltd and 12 in the name of M/s New India Export.

10. Statement of Shri K. Sreenivasa Rao, Proprietor of M/s. Varun Biotech, was recorded on 10.08.2020 under Section 108 of Customs Act, 1962 wherein he, inter-alia, stated that: -

- i. He was the proprietor of M/s Varun Biotech & his firms dealt in domestic sales and purchase of agricultural product such as organic fertilizer etc.
- ii. He was not related to M/s. New India Export. However, for the goods imported vide Bill of Entry No. 8304704 dated 28.07.2020, the payment thereof was made to the foreign supplier by him.
- iii. That he was the actual/beneficial owner of the goods covered under the Bill of Entry No. 8304704 dated 28.07.2020.
- iv. He had met Krishnanand Yadav Proprietor of M/s New India Export in the office of Shri Umakant Tiwari.
- v. Neither M/s Varun Biotech nor M/s New India Export was registered with CIB.
- vi. Since the value of the Amino Acid was 40 to 50 times less than the value of Emamectin Benzoate, hence to save the Customs Duty, he requested the supplier to declare Emamectin Benzoate as Amino Acid.

vii. He had imported Emamectin Benzoate twice in the name of M/s New India Export at Nhava Sheva. The declaration in the Bill of Entry for the said two imports was Amino Acid.

viii. M/s Vikas Shipping Agency had been the Customs Broker for the clearance of all the Shipping in the Past. He used to pay approximately Rs.30,000/- to 40,000/- for clearance of each consignment.

ix. Apart from Emamectin Benzoate he had imported Pymetrozine, Nitenpyram, 6BA & Chlorotraiprole in the name of M/s New India Export and M/s Reshma Tradelink Pvt. Ltd.

11. Statement of Shri Krishnanand Yadav, Proprietor of M/s New India Export, was recorded on 13.08.2020 under Section 108 of the Customs Act, 1962 wherein he, inter-alia, stated that: -

- i. He formed the firm M/s New India Export in 1998 and he was the sole proprietor of M/s New India Export.
- ii. Shri Umakant Tiwari, partner in M/s Vikas Shipping Agency used to look after day to day business activity of his firm M/s New India Export and he never attended any business activity other than making remittance to the supplier.
- iii. Shri Umakant Tiwari used to transfer fund into the account of M/s New India Export and he then transferred the money into the account of Customs Broker M/s Vikas Shipping Agency for the payment of Customs Duty.
- iv. Shri Umakant Tiwari was the person who used his firm for the import of goods.
- v. Shri Umakant Tiwari used to give him some money for using his IEC for import of some agricultural products.
- vi. As per the arrangement between him and Shri Umakant Tiwari;
 - a) Shri Umakant Tiwari would import the goods in the name of M/s New India Export.
 - b) Shri Umakant Tiwari would clear the goods from the customs through his Customs Broker Firm M/s Vikas Shipping Agency.

- c) Shri Umakant Tiwari would arrange the amount for the payment of Customs Duty and other charges and the same would be paid in his Bank Account.
 - d) He would sell the goods to M/s Reshma Trade Link Pvt. Ltd whose owner was Shri Umakant Tiwari and his wife, after adding all the expenses and my commission/profit.
 - e) Shri Umakant Tiwari would pay him the amount mentioned in the invoice and he would remit the amount through his bank account.
- vii. Shri Umakant Tiwari attended all the import negotiation for all imports made in the name of M/s New India Export.
- viii. All imports made in the name of M/s New India Export, were sold only to M/s Reshma Trade Link Pvt. Ltd as per their arrangement.
- ix. Shri Umakant Tiwari introduced him to Shri K. Sreenivasa Rao and informed him that he (Shri Umakant Tiwari) would import the fertilizer in the name of M/s New India Export for Shri K. Sreenivasa Rao.
- x. M/s Vikas Shipping Agency was the Customs Broker in all the consignments imported in the name of M/s New India Export.
- xi. He was not aware of provisions of the Insecticide Act, 1968.

12. The goods viz. Emamectin Benzoate as mentioned in Table-II above are insecticides and fall under Schedule of the Insecticides Act, 1968 and the Rules & Regulations made thereunder. Such insecticide, their source and their supplier are required to be registered with the Central Insecticides Board (CIB), in terms of Section 9 of the Insecticides Act, 1968, prior to its importation into India. Further, import or manufacture of such insecticides is governed by Section 17 of the Insecticides Act, 1968 which mandates that: -

- I. No person shall, himself or by any person on his behalf, import or manufacture-
- a) any misbranded insecticide;
 - b) any insecticide the sale, distribution or use of which is for the time being prohibited under section 27;
 - c) any insecticide except in accordance with the conditions on which it was registered;

d) any insecticide in contravention of any other provision of this Act or of any rule made there under:

Provided that any person who has applied for registration of an insecticide [under any of the provisos] to sub-section (1) of section 9 may continue to import or manufacture any such insecticide and such insecticide shall not be deemed to be a misbranded insecticide within the meaning of sub-clause (vi) or sub clause (vii) or sub-clause (viii) of clause (k) of section 3, until he has been informed by the Registration Committee of its decision to refuse to register the said insecticide.

II. No person shall, himself or by any person on his behalf, manufacture any insecticide except under, and in accordance with the conditions of, a licence issued for such purpose under this Act.

13. Therefore, in respect of 191 bags mentioned at Table-II, the importer had mis-declared the description of goods and also violated policy restriction imposed under Section 9 and Section 17 of the Insecticides Act, 1968.

14. The goods were imported in violation of the Section 9 of the Insecticides Act, 1968, as discussed above and also prohibited goods for the purpose of Section 17 of the Insecticides Act, 1968.

15. For the goods imported vide Bill of Entry No. 8304704 dated 28.07.2020, since, the importer had mis-declared the description of the goods as discussed above, the declared value was liable to be rejected, in terms of Rule 12 of the Customs Valuation (Determination of Price of Imported Goods) Rules, 2007(CVR, 2007), read with Section 14 (1) of the Customs Act, 1962. The details of the determination of the value of the goods mentioned at Sr. No. 1 in the Table-II are summarized in Table-III below;

Table-III

Emamectin Benzoate Value Calculations Pro-rata Basis					
Sl. No.	Value as per Contemporaneous data for Emamectin Benzoate Tech (95%)/Kg in Rs.)	Percentage found in sample(%)	Total Quantity (in Kgs)	Assessable Value per Kg Pro-rata basis (in Rs.)	Total Assessable Value Pro-rata basis (in Rs.)
1	7066.7	78.6	4775	5846.76	2,79,18,279

15.1 Therefore, as discussed above, total re-determined assessable value of the said goods imported vide Bill of Entry No. 8304704 dated 28.07.2020 was worked out to Rs. 2,79,18,279/- and the goods were correctly classifiable under CTH 38089990.

15.2 Shri K. Sreenivasa Rao, Proprietor of M/s Varun Biotech, was the actual/beneficial owner of the goods imported vide Bill of Entry No. 8304704 dated 28.07.2020 and Shri Krishnanand Yadav, the proprietor of M/s New India Export had lent his IEC to Shri Umakant Tiwari for monetary consideration.

16. In view of above, it appeared that: -

- i. The importer and beneficial owner i.e. Shri K. Sreenivasa Rao had imported the consignment having declared description as Amino Acid (Organic Fertilizer for Agricultural Use and Not For Medicinal, Not of Food Use) and filed Bill of Entry No. 8304704 dated 28.07.2020 through the Customs Broker M/s. Vikas Shipping Agency, for clearance of the goods for home consumption, mis-declaring the description, quantity and value of the goods, with an intention to circumvent the applicability of mandatory registration required for import of the same from the Central Insecticides Board U/s 9 of the Insecticides Act , 1968 and also to evade the appropriate customs duty leviable thereon.
- ii. The importer and beneficial owner i.e. Shri K. Sreenivasa Rao mis-declared the description of the said goods and also submitted the false Invoice, with an intention to evade the applicable customs duty leviable thereon and to circumvent the applicability of mandatory Registration Certificate from the Central Board of

Insecticide and Registration Committee. Consequently, the importer rendered himself liable for penal action under Section 114AA of the Customs Act, 1962.

- iii. Shri Krishnanand Yadav, proprietor of M/s New India Export contravened the provision of this act by lending the IEC to Shri Umakant Tiwari proprietor of M/s. Vikas Shipping Agency, Customs Broker, for monetary consideration which was misused by Shri Umakant Tiwari.
- iv. The Customs Broker, M/s. Vikas Shipping Agency abetted the commission of the above offence by way of not declaring the correct description, quantity and value of the impugned goods and accordingly the Customs Broker had not followed the obligations stipulated under Regulation 10 of the Customs Broker Licensing Regulations, 2018 which rendered the Customs Broker, M/s. Vikas Shipping Agency, liable for penal action under Section 112(a) and/or 112(b) and 114AA of the Customs Act, 1962 as well as liable for penal action under Customs Brokers Licensing Regulations, 2018.

17. The Customs Broker, M/s. Vikas Shipping Agency, having their office at, 45/1334, MIG Colony, Adarsh Nagar, Worli, Mumbai-400390, was issued a show cause No. 813/2020-21/SIIB(I)/CAC/JNCH dated 12.02.2021, as to why penalty should not be imposed on them under Section 112(a) and/or 112(b) and 114AA of the Customs Act, 1962 for the reasons discussed above as well as action should not be initiated under Customs Brokers Licensing Regulations, 2018.

18. The matter was adjudicated vide O-in-O No. 65/2021-22/JC/NS-I/CAC/JNCH dated 07.07.2021 wherein it is discussed that the Customs Broker had not followed the obligations stipulated under Regulation 10 of the Customs Brokers Licensing Regulations, 2018. Therefore, a copy of the above mentioned O-in-O was endorsed to the Principal Commissioner of Customs (Gen), 2nd Floor, New Custom House, Ballard Estate, Mumbai 400001 for taking appropriate action under the Customs Brokers Licensing Regulations, 2018.

19. From the facts mentioned above, it appeared that the CB has violated the following Regulations of CBLR, 2018:

- Regulation 10(a) of CBLR, 2018:

"obtain, an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"

The Customs Broker had never taken authorisation from the importer for the said import. From the statement dated 05.08.2020 of Shri Umakant Tiwari, partner of Customs Broker Firm M/s Vikas Shipping Agency, it is clear that Shri Sreenivasa Rao used to place the order to the foreign supplier to import the goods in the name of M/s. New India Export. Thus, it appeared that the actual importer is not the IEC holder in the instant case, the CB had acted for another beneficial owner in the name of IEC holder of M/s New India Export. Therefore, the authorisation for the said import was never given by the actual importer.

- Regulation 10(d) of CBLR, 2018:

"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;"

From the facts of the investigation, it was clear that the goods were mis-declared and were imported for another beneficial owner who was not the actual IEC holder. It appeared from the statement dated 13.08.2020 of Shri Krishnanand Yadav, Proprietor of M/s New India Export that Shri Umakant Tiwari used to transfer fund into the account of M/s New India Export and he (Shri Krishnanand Yadav) then transferred the money into the account of Customs Broker M/s Vikas Shipping Agency for the payment of Customs Duty; that Shri Umakant Tiwari was the person to use his firm for the import of goods: that Shri Umakant Tiwari used to give him some money for using his IEC for import of

agricultural products. From the above statement, it appeared that Shri Umakant Tiwari had used the IEC for his own benefit and used to import for others who were not the actual importer. It appeared that CB had never advised the IEC holder and the actual beneficial importer to comply with the provisions of the Act for his own benefit.

- Regulation 10(e) of CBLR, 2018:

"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;"

The importer and beneficial owner i.e. Shri K. Sreenivasa Rao had imported the consignment having declared description as Amino Acid (Organic Fertilizer for Agricultural Use and Not For Medicinal, Not of Food Use) and filed Bill of Entry No. 8304704 dated 28.07.2020 through the Customs Broker M/s. Vikas Shipping Agency, for clearance of the goods for home consumption, mis-declaring the description, quantity and value of the goods, with an intention to circumvent the applicability of mandatory registration required for import of the same from the Central Insecticides Board U/s 9 of the Insecticides Act, 1968. In the instant case, it appeared that the CB did not act diligently and knowingly connived with the actual beneficiary for the clearance of mis-declared cargo.

- Regulation 10(f) of CBLR, 2018:

"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".

The Customs Broker, M/s. Vikas Shipping Agency abetted the commission of the above offence by way of not declaring the correct description, quantity and value of the impugned goods and accordingly the goods imported violated policy restriction imposed under Section 9 and Section 17 of the Insecticides Act, 1968. The actual goods were prohibited goods falling under the Schedule of Insecticides Act, 1968 and thereby requiring

mandatory Certificate of Registration from the Central Insecticides Board. Thus, it appeared that the CB withheld the proper notices and instructions for the clearance of the said import.

20. From the above facts, prima facie it appeared that the Customs Broker M/s. Vikas Shipping Agency (11/935) had violated Regulation 10(a), 10(d), 10(e) and 10(f) of CBLR, 2018 and rendered themselves liable for penal action under Regulations 14, 17 & 18 of CBLR, 2018.

21. SHOW CAUSE NOTICE:

In view of the offence report received in the form of O-in-O No. 65/2021-22/JC/NS-I/CAC/JNCH dated 07.07.2021, action under the CBLR, 2018 was initiated against the Customs Broker M/s. Vikas Shipping Agency (11/935). Prima facie, the case was not considered appropriate for immediate suspension of the CB license under Regulation 16 of CBLR, 2018. However, action under Regulation 17 of CBLR, 2018 was initiated against the Customs Broker M/s. Vikas Shipping Agency (11/935) and accordingly, based on the Offence Report, the following articles of Charges were framed against the CB:

- (i) Article of Charge-I: Violation of Regulation 10(a) of CBLR, 2018.
- (ii) Article of Charge-II: Violation of Regulation 10(d) of CBLR, 2018
- (iii) Article of Charge-III: Violation of Regulation 10(e) of CBLR, 2018
- (iv) Article of Charge-IV: Violation of Regulation 10(f) of CBLR, 2018

21.1 In light of the above, a Show Cause Notice Show Cause Notice No. 09/2022-23 dated 10.06.2022 was issued to the CB under the provisions of Regulation 17(1) of CBLR, 2018 wherein, the CB was called upon to show cause, as to why:

- a. The Customs Broker License bearing no. 11/935 issued to them should not be revoked under regulation 14 read with regulation 17 of the CBLR, 2018;
- b. Security deposited should not be forfeited under regulation 14 read with regulation 17 of the CBLR, 2018;
- c. Penalty should not be imposed upon them under Regulation 18 read with Regulation 17 of the CBLR, 2018.

21.2 Also, Shri Arun S. Sonawane, Assistant Commissioner of Customs, was appointed as Inquiry Officer (IO) to conduct the inquiry proceedings in the matter. However, due to his international travel and subsequent superannuation in September 2023, the inquiry could not be concluded. Consequently, the Competent Authority appointed Shri Abhishek Jain, Deputy Commissioner, as the successor IO on 09.10.2023. The Inquiry Report was submitted on 28.08.2025 by Shri Abhishek Jain, who attributed the delay in its finalization to a combination of unavoidable administrative, procedural, and personal exigencies. The timeline was significantly impacted by procedural lapses on the part of the Noticee in submitting witness lists, as well as the Inquiry Officer's heavy professional commitments, which included managing multiple concurrent inquiries, administrative transfers, and specialized deployments like Election Duty and the 'Karma Yogi' training programme. Furthermore, the progression of the inquiry was hampered by prolonged periods of leave and serious medical and family emergencies encountered between 2023 and 2025, which collectively necessitated the extension of the submission period to ensure the completion of a thorough investigation.

22. INQUIRY REPORT

22.1 The Inquiry Officer (IO) granted two Personal Hearings (PH) to Customs Broker M/s. Vikas Shipping Agency (11/935) on 25.01.2024 & 12.08.2025 and on conclusion of inquiry proceedings, IO submitted Inquiry Report dated 28.08.2025. In the IO report dated 28.08.2025, the charges against the CB M/s. Vikas Shipping Agency (11/935) i.e. violation of Regulations 10(a), 10(d), 10(e) and 10(f) of the CBLR, 2018 were held as "Not Proved".

22.2 Findings of the Inquiry Officer:

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

The Inquiry Officer in his report observed that an authorization was indeed obtained from the IEC/Importer/ New India Export which is the IEC holder in this case. The IO stated that BE in this case is filed by the IEC M/s. New India Export. The IO submitted that Shri Krishnanand Yadav in his cross-examination had stated that Vikas Shipping

Agency was authorized by M/s New India Export as the CB. Further, the IO found force in the argument that there is no requirement to seek separate authorization from the beneficial owner in transactions where Bill of Entry is filed by the IEC holder. This view is supported by case law submitted by the CB that the Customs Broker's duty is to obtain authorization from the IEC holder. The IO submitted that there is no mandatory duty to seek explicit authorization from a beneficial owner when the IEC holder is a willing participant and files the Bill of Entry and authenticates the transaction. [(2023) 13 Centex 19(Tri. -Del) ICS Cargo Vs Commissioner of Customs (Genera)]. The IO submitted that there was no evidence that the IEC holder was fictitious or never authorized the broker, and the relevant company existed at its declared address and held a valid IEC and GSTIN. Further, the IO submitted that there is no evidence that the CB did not produce the authorization whenever required by the Assistant Commissioner or Deputy Commissioner of Customs. Thus, IO found that there was no violation of Regulation 10(a) and this charge is not made out against the CB.

b) Article of Charge- II-Violation of Regulation 10(d) of CBLR, 2018:

The IO submitted that Regulation 10(d) requires a broker to advise clients to comply with customs and related laws and to report non-compliance. The IO found that during cross-examination Shree Krishnanand Yadav, Ms New India Export which is the actual IEC/Importer stated that the CB had advised him correctly in presence of Shri K Sreenivasa Roa, M/s Varun Biotech and did not suppress any information from the importer. Further, IO found that, the CB has not been penalized in the OIO passed against the SCN under the Customs Act, 1962 thereby indicating that CB has no role in the violations of the Customs Act. Thus, IO found that the evidence suggests and it has also been held in the adjudication order that the CB lacked prior knowledge of misdeclaration and followed standard procedures in clearing goods. Further, IO found that, since the CB was not aware beforehand about the misdeclaration, the question of bringing it to the notice of Assistant/ Deputy Commissioner of Customs did not arise. Further, IO found that after the

misdeclaration came into light, the CB cooperated with the investigation and was held not in connivance in the violations of the Customs Act by the adjudicating authority. Notably, the IO found that the case laws submitted by the CB affirms that mere allegations without solid proof or independent evidence of complicity do not suffice [ICS Cargo, Delhi HC/CESTAT, and Thakkar Shipping Agency]. Thus, IO found that there was no violation of Regulation 10(d) and this charge is not made out against the CB.

c) Article of Charge- III-Violation of Regulation 10(e) of CBLR, 2018:

The IO submitted that Regulation 10(e) obligates the CB to impart correct information to clients. The IO found that the records and testimonies indicated that the CB processed the goods based on the bonafide belief that the goods were Amino Acid and advised the client for the same. The IO found that it had been held in the adjudication order that the CB had no prior knowledge. The IO submitted that the subsequent discovery of incorrect description (Emamectin Benzoate instead of Amino Acid) happened during customs examination, not the CB initial filing. The IO found that the CB made the filing based on supplier's invoice as per cross examination evidence of Shri K Sreenivasa Rao. Absent clear evidence of wilful misrepresentation by the CB, no violation can be established. Thus, the IO found that no violation of Regulation 10(e) and this charge is not made out against the CB.

d) Article of Charge- IV-Violation of Regulation 10(f) of CBLR, 2018:

The IO submitted that Regulation 10(f) penalizes abetment of customs offenses. The IO stated that there must be evidence of intentional omission, commission, or facilitation of illegal acts. The IO found that no independent corroborative evidence established CB's prior knowledge or deliberate involvement. The IO submitted that without evidence of mens rea or direct participation, abetment cannot be established. The IO submitted that during cross-examination of Sh Krishanand Yadav, he stated that the CB has not withheld any information from him. Also, during cross examination of Shri K Sreenivasa Rao, he stated that the CB was not aware of the actual product in the consignment and did not

withhold any information from him. The connivance or participation of the CB and his prior knowledge of the consignment has been rejected by the adjudicating authority. Thus, the IO found that no violation of Regulation 10(f) and this charge is not made out against the CB.

22.3 SUMMARY OF THE FINDINGS:

From the aforesaid discussions as mentioned above, the IO finally concluded the findings as under: -

Sr. No	Charges against the CB	Findings
1	Violations of Regulation 10(a) of CBLR, 2018	Not Proved
2	Violations of Regulation 10(d) of CBLR, 2018	Not Proved
3	Violations of Regulation 10(e) of CBLR, 2018	Not Proved
4	Violations of Regulation 10(f) of CBLR, 2018	Not Proved

The Inquiry Officer further added that the Inquiry in the case was delayed beyond the prescribed timeline since he had been handling various administrative related work such as Election Duty and Karma Yogi Training. Further, he was going through serious medical and family exigencies which caused the delay.

23. Disagreement Memo:

The Inquiry Officer in his report dated 28.08.2025 held the Charges for violation of regulation 10(a), 10(d), 10(e) and 10(f) as "Not Proved". Commissioner of Customs (G), Mumbai-I disagreed with the Inquiry Officer's report in the respect of the Charges under regulation 10(a), 10(d), 10(e) and 10(f) in the light of available evidences on record. Therefore, a Disagreement Memo dated 04.11.2025 was issued by the Commissioner of Customs (G), Mumbai-I.

24. Under the provisions of Regulation 17(6) of CBLR, 2018 a copy of the Inquiry Report dated 28.08.2025, Disagreement Memo dated 04.11.2025 was shared with the CB

and further, to uphold the Principle of Natural Justice an opportunity of personal hearing was granted to the CB on 24.11.2025

RECORDS OF PERSONAL HEARING

25. The personal hearing in the matter was held on 24.11.2025. Shri Anil Balani, Authorized Representative of the CB and Shri Umakant Tiwari, partner of CB appeared for the hearing. They submitted a written reply and reiterated the facts of the same.

WRITTEN SUBMISSION OF THE CB :

26. Advocate Anil Balani, on behalf of the charged CB M/s.Vikas Shipping Agency, submitted that:

The disagreement memo admits that authorisation letter was issued by the importer M/s. New India Exports. However, the memo states that involvement of M/s. Varun Biotech and M/s. Reshma Trade Link was not disclosed to the department. According to the memo, these two entities were concealed and hidden.

- i. Regulation 10 (a) clearly states that a Customs Broker shall obtain an authorisation from the firm by whom he is employed and produce such authorisation whenever required. The Bill of Entry was filed by M/s. New India Export and authorisation was obtained from the said M/s. New India Export. The department's case is that M/s. Varun Biotech was the beneficial owner. In this connection, judgement in the case of ICS Cargo was relied upon. The Disagreement Memo fails to deal with the said judgement. Hence, It is clear from the inquiry report that the Customs Broker was not at all aware that insecticides were imported. The allegations to this effect are completely false and are strongly denied. In the absence of any evidence, the allegations are baseless and unsubstantiated.
- ii. For the charges under Regulations 10(d), 10(e) and 10(f) of CBLR, 2018, the same allegations are repeated in the Disagreement Memo.

- iii. Regulation 10(d) states that CB must advise his client to comply with the provisions of the act and bring non-compliance to the notice of the department. The CB advised the importer correctly. They never gave any wrong advice or any encouragement to import insecticides. The CB were never aware about the import of insecticides. If they had prior knowledge, they would have brought it to the notice of the department. Thus, 10(d) of CBLR, 2018 is complied with.
- iv. Regulation 10(e) is also complied with because the CB imparted correct information to the importer. The Disagreement Memo does not pinpoint the incorrect information which was imparted by the CB.
- v. There is no violation of Regulation 10(f) because the CB did not withhold any information contained in any order issued by the Custom Authorities from the importer.
- vi. The matter was adjudicated. Vide Order-in-Original No.65/2021-22/JC/NS-I/CAC/JNCH dated 7.7.2021 the learned Additional Commissioner did not impose any penalty on CB. Their innocence was thus established. The said order was accepted by the department. It was not appealed against. The said order has become final and binding. The Disagreement Memo unfortunately reopens the same issues which have already been closed and which have attained finality. The Disagreement Memo is beyond the scope of the CBLR.
- vii. The Enquiry Officer has dropped all the charges after taking on record and considering all the evidences which were led during the enquiry. The Disagreement Memo disagrees without any evidence merely on the basis of assumptions and presumptions.
- viii. As per Regulation 17 of CBLR, 2018, timeline is laid down. The CESTAT has held repeatedly that these timelines are binding in nature. In the instant case these timelines were violated at every stage by the department without any Justification. The details are contained in the reply filed before the inquiry Officer.

27. DISCUSSIONS AND FINDINGS:

27.1 I have gone through the facts & records of the case; the offence report received in the form of Order-in-Original No. 65/2021-22/JC/NS-I/CAC/JNCH dated 07.07.2021 passed by the Joint Commissioner of Customs, Jawaharlal Nehru Custom House, Nhava Sheva; the SCN no. 09/2022-23 dated 10.06.2022 issued under regulation 17(1) of CBLR, 2018; the inquiry report dated 28.08.2025 and the oral and written submissions dated 24.11.2025 submitted by the authorized representative of the CB.

27.2 Briefly stated, the investigation indicated that the importer M/s New India Export, through their Customs Broker M/s Vikas Shipping Agency, filed a Bill of Entry for "Amino Acid," by misdeclaring to evade duty and circumvent the mandatory registration requirements of the Insecticides Act, 1968. Subsequent chemical analysis reportedly confirmed the presence of 78.6% Emamectin Benzoate, a substance requiring a Certificate of Registration from the Central Insecticides Board that the importer failed to produce. Observations from the investigation suggested that the declared value of the goods was approximately 40 to 50 times lower than the actual value of the insecticides, leading to the seizure of the consignment for violations of provisions of the Customs Act, 1962. Further, it was observed that Shri Umakant Tiwari, a partner in the Customs Broker firm, allegedly managed the daily operations of the IEC holder and facilitated the imports for a beneficial owner, Shri K. Sreenivasa Rao. Statements recorded under Customs Act suggested a systematic arrangement where the beneficial owner placed orders and paid foreign suppliers, while the Customs Broker utilized a dummy IEC to process clearances. Consequently, a Show Cause Notice was issued to the CB M/s Vikas Shipping Agency to examine potential failures in complying with Regulations 10(a), 10(d), 10(e), and 10(f) of the CBLR, 2018, regarding their advisory role and the verification of stakeholders. I, now proceed to examine the charges in the SCN sequentially.

27.10 With regard to violation of Regulation 10(a) of CBLR, 2018, the said regulation reads as:

"A Customs Broker shall obtain, an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"

27.10.1 I find that the charge of violation of Regulation 10(a) is levelled against the CB on the grounds that the Customs Broker had not taken authorisation from the importer for the said import. From the statement dated 05.08.2020 of Shri Umakant R. Tiwari, partner of Customs Broker Firm M/s Vikas Shipping Agency, it was clear that Shree Sreenivasa Rao used to place the order to the foreign supplier to import the goods in the name of M/s. New India Export. Thus, it appeared that the actual importer was not the IEC holder in the instant case and the CB had acted for another beneficial owner in the name of IEC holder of M/s New India Export. Therefore, the authorisation for the said import was never given by the actual importer.

27.10.2 I find that the Inquiry Officer in his report observed that an authorization was indeed obtained from the IEC/Importer/ New India Export which is the IEC in this case. The IO stated that BE in this case is also filed by the IEC M/s. New India Export. The IO submitted that Shri Krishnanand Yadav in his cross-examination had also stated that Vikas Shipping Agency was authorized by M/s New India Export as the CB. Further, the IO found force in the argument that there is no requirement to seek separate authorization from the beneficial owner in transactions where Bill of Entry is filed by the IEC holder. The IO further stated that this view is supported by case law submitted by the CB that the Customs Broker's duty is to obtain authorization from the IEC holder. The IO submitted that there is no mandatory duty to seek explicit authorization from a beneficial owner when the IEC holder is a willing participant and files the Bill of Entry and authenticates the transaction. The IO placed reliance on the case -(2023) 13 Centex 19(Tri. -Del) ICS Cargo Vs Commissioner of Customs (General). The IO submitted that there was no evidence that the IEC holder was fictitious or never authorized the broker, and the relevant company

existed at its declared address and held a valid IEC and GSTIN. Further, the IO submitted that there is no evidence that the CB did not produce the authorization whenever required by the Assistant Commissioner or Deputy Commissioner of Customs. Thus, IO found that there was no violation of Regulation 10(a) and this charge is not made out against the CB.

27.10.3 In his submissions the Customs Broker submitted that the disagreement memo admits that authorisation letter was issued by the importer M/s. New India Export. However, the memo states that involvement of M/s. Varun Biotech and M/s. Reshma Trade Link was not disclosed to the department. According to the memo, these two entities were concealed and hidden. Regulation 10 (a) clearly states that a Customs Broker shall obtain an authorisation from the firm by whom he is employed and produce such authorisation whenever required. The Bill of Entry was filed by M/s. New India Export and authorisation was obtained from the said M/s. New India Export. The department's case is that M/s. Varun Biotech was the beneficial owner. In this connection, judgement in the case of ICS Cargo was relied upon. The Disagreement Memo fails to deal with the said judgement. No contrary case law is produced. The allegations to this effect are completely false and are strongly denied. In the absence of any evidence, the allegations are baseless and unsubstantiated.

27.10.4 Having gone through the facts of the case, relevant documents and the CB's submission, I find that Regulation 10(a) of the CBLR, 2018, imposes a substantive professional duty on a broker to obtain authorization from the party by whom they are actually "for the time being employed". I find that the Inquiry Officer (IO) and the Customs Broker (CB) have adopted a narrow and mechanical interpretation of this provision. The term "employed" in the regulation denotes a genuine professional engagement by the party who possesses the legal right to the goods and provides the underlying instructions for clearance. While a technical authorization letter from M/s. New India Export was produced, the investigative records reveal a systemic failure of professional transparency. The proprietor of M/s New India Export, Shri Krishnanand Yadav, admitted in his

statement dated 13.08.2020 that he "never attended any business activity" and merely lent his IEC to the CB's partner for monetary consideration. The actual beneficial owner, Shri K. Sreenivasa Rao, admitted to being the one who placed orders and paid the foreign supplier. This clear disparity proves that the CB was not "employed" by the party providing the authorization.

The CB's reliance on judicial precedents like *ICS Cargo* to argue that obtaining authorization from the nominal IEC holder is sufficient is misplaced under the specific facts of this case. The client from whom authorization must be obtained is the one who actually employs the broker. In this instance, the client (M/s New India Export) was a known dummy entity whose day-to-day operations were managed by the CB's own partner, Shri Umakant Tiwari. Accepting an authorization from a "name-lender" to facilitate the import of restricted insecticides for a hidden beneficial owner is not a technical stipulation, it is a substantive failure to identify the true person employing the broker.

Furthermore, I find the IO's finding that the charge is "Not Proved" due to the existence of a signed document to be legally untenable. The CB's attempt to retract the partner's admission regarding the management of the dummy firm and the clearing of shipments for the beneficial owner is likewise invalid. Following the ratio of the Hon'ble Supreme Court in *Surjeet Singh Chhabra vs. Union of India*, an admission made before a Customs Officer such as the partner's statement is a valid piece of evidence that binds the petitioner. Following this ratio, the Department is not required to prove admitted facts further. By failing to obtain authorization from the actual employer (Shri K. Sreenivasa Rao) and instead relying on a "name-lender" whom they knew to be inactive, the CB has violated the very essence of Regulation 10(a). In view of the aforementioned findings, I am of the considered view that the CB has violated Regulation 10(a) of the CBLR, 2018.

27.11 With regard to violation of Regulation 10(d) of CBLR, 2018, the said regulation 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;"

27.11.1 I find that the charge of violation of Regulation 10(d) is levelled against the CB on the grounds that, 'From the facts of the investigation, it is clear that the goods were mis-declared and were imported for another beneficial owner who was not the actual IEC holder. It appears from the statement dated 13.08.2020 of Shri Krishnanand Yadav, Proprietor of M/s New India Export that Shri Umakant Tiwari used to transfer fund into the account of M/s New India Export and he (Shri Krishnanand Yadav) then transferred the money into the account of Customs Broker M/s Vikas Shipping Agency for the payment of Customs Duty, that Shri Umakant Tiwari used to give him some money for using his IEC for import of agricultural products. From the above statement, it appears that Shri Umakant Tiwari has used the IEC for his own benefit and used to import for others who were not the actual importer. It appears that CB has never advised the IEC holder and the actual beneficial importer to comply with the provisions of the Act for his own benefit'.

27.11.2 I find that the inquiry officer, in this regard, has observed that Regulation 10(d) requires a broker to advise clients to comply with customs and related laws and to report non-compliance. The IO found that during cross- examination Shree Krishnanand Yadav, Ms New India Export which is the IEC/Importer stated that the CB had advised him correctly in the presence of Shri K Sreenivasa Rao, M/s Varun Biotech and did not suppress any information from the importer. Further, IO found that, the CB has not been penalized in the OIO passed against the SCN under the Customs Act, 1962 thereby indicating that CB has no role in the violations of the Customs Act. Thus, IO found that the evidence suggests and it has also been held in the adjudication order that the CB lacked prior knowledge of misdeclaration and followed standard procedures in clearing goods.

Further, IO found that, since the CB was not aware beforehand about the misdeclaration, the question of bringing it to the notice of Assistant/ Deputy Commissioner of Customs did not arise. Further, IO found that after the misdeclaration came into light, the CB cooperated with the investigation and was held not in connivance with the violations of the Customs Act by the adjudicating authority. Notably, the IO found that the case laws submitted by the CB affirmed that mere allegations without solid proof or independent evidence of complicity do not suffice. In this regard IO relied on the judgements of ICS Cargo, Delhi HC/CESTAT, and Thakkar Shipping Agency. Thus, IO found that there was no violation of Regulation 10(d) and this charge is not made out against the CB.

27.11.3 I find that CB in his submissions stated that CB must advise his client to comply with the provisions of the act and bring non-compliance to the notice of the department. The CB advised the importer correctly. They never gave any wrong advice or any encouragement to import insecticides. The CB were never aware about the import of insecticides. If they had prior knowledge, they would have brought it to the notice of the department. Thus, 10(d) of CBLR, 2018 is complied with.

27.11.4 Having gone through the facts of the case, available records and the submissions of the CB, I find that Shri Krishnanand Yadav, Proprietor of M/s New India Export in his statement recorded on 13.08.2020 under Section 108 of the Customs Act, 1962 admitted that Shri Umakant Tiwari used to transfer funds into the account of M/s New India Export and he (Shri Krishnanand Yadav) then transferred the money into the account of Customs Broker M/s Vikas Shipping Agency for the payment of Customs Duty. Following the ratio of the Hon'ble Supreme Court in *Surjeet Singh Chhabra vs. Union of India*, an admission made before a Customs Officer binds the petitioner, and its subsequent retraction during cross-examination is legally insufficient to vitiate the established facts. Consequently, the initial confession regarding the use of a dummy IEC and the CB partner's direct control over the front company stands as conclusive evidence. He further admitted that Shri Umakant Tiwari was the person to use his firm for the import of goods

that Shri Umakant Tiwari used to give him some money for using his IEC for import of some agricultural products. I find that the investigation revealed the involvement of two other stakeholders: (i) M/s. Varun Biotech, which was responsible for importing the goods from the overseas supplier, and (ii) M/s. Reshma Tradelink Pvt. Ltd., from which account payments were made to M/s. New India Export, and subsequently to the Customs Broker, for payment of customs duty. During the course of investigations, it was revealed that the partner of M/s. Vikas Shipping Agency and Director of M/s. Reshma Tradelink Pvt. Ltd. is the same person Shri Umakant Tiwari. Thus, it is apparent that the charged Customs Broker was aware about the fact that the imports effected against the Bill of Entry No. 8304704 dated 28.07.2020 in the name of M/s. New India Export was actually meant for M/s. Varun Biotech. I find that the goods under import were declared as "Amino Acid (Organic Fertilizer for Agricultural Use and Not for Medicinal or Food Use)". I find that there is no evidence that the Customs Broker obtained a Certificate of Analysis or Material Safety Data Sheet (MSDS) from the overseas supplier or manufacturer. The description itself "Amino Acid (Organic Fertilizer for Agricultural Use and Not for Medicinal or Food Use)" clearly indicates that the product could not be of pharmaceutical or food grade. As the goods were intended for use as organic fertilizer, the Customs Broker was required to obtain the Manufacturer's Certificate of Analysis and/or MSDS, to verify the product's properties, its CAS Number (Chemical Abstracts Service Number), or its IUPAC name. Based on these documents, the Customs Broker could have easily ascertained the true nature of the goods. I find that in terms of Regulation 10(d) of CBLR, 2018, the charged CB was bound to advise his client to comply with the provisions of the Act and in case of non-compliance, the charged CB should have brought the matter to the notice of the Customs Authorities. It is evident that the Customs Broker has failed to advise the importer to comply with the provisions of the Act. In view of the above facts, I hold the CB guilty of violation of Regulation 10(d) of the CBLR, 2018.

27.12 With regard to violation of Regulation 10(e) of CBLR, 2018, the said regulation 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;"

27.12.1 I find that the charge of violation of Regulation 10(e) of the CBLR, 2018 has been levelled against the CB on the grounds that, 'The importer and beneficial owner i.e. Shri K. Sreenivasa Rao had imported the consignment having declared description as Amino Acid (Organic Fertilizer for Agricultural Use and Not For Medicinal, Not of Food Use) and filed Bill of Entry No. 8304704 dated 28.07.2020 through the Customs Broker M/s. Vikas Shipping Agency, for clearance of the goods for home consumption, mis-declaring the description, quantity and value of the goods, with an intention to circumvent the applicability of mandatory registration required for import of the same from the Central Insecticides Board U/s 9 of the Insecticides Act, 1968'.

27.12.2 I find that the IO submitted that Regulation 10(e) obligates the CB to impart correct information to clients. The IO found that the records and testimonies indicated that the CB processed the goods based on the bonafide belief that the goods were Amino Acid and advised the client for the same. The IO found that it had been held in the adjudication order of the Customs Act, 1962 that the CB had no prior knowledge. The IO submitted that the subsequent discovery of incorrect description (Emamectin Benzoate instead of Amino Acid) happened during customs examination, not the CB initial filing. The IO found that the CB made the filing based on supplier's invoice as per cross examination evidence of Shri K Sreenivasa Rao. Absent clear evidence of wilful misrepresentation by the CB, no violation can be established. Thus, the IO found that no violation of Regulation 10(e) and this charge is not made out against the CB.

27.12.3 I find that CB in his submissions stated that Regulation 10(e) is also complied with because the CB imparted correct information to the importer.

27.12.4 I have perused the facts and records of the case. I find that the Inquiry Officer's conclusion that no violation occurred because the misdeclaration was only

discovered during Customs examination is a fundamental failure to appreciate the proactive nature of Regulation 10(e). I find this reasoning legally untenable. A Customs Broker's duty is to prevent misdeclaration before filing, not to wait for the Department to discover fraud through physical examination. To accept the IO's logic would be to render Regulation 10(e) redundant, as every misdeclaration eventually detected by Customs would automatically absolve the Broker of their prior failure to verify.

I find that the CB argued that they acted in bonafide belief by relying on the supplier's invoice. I find that this constitutes a narrow and incorrect interpretation of "due diligence." In a regulated profession, especially one involving restricted chemical substances, due diligence requires a proactive effort to verify the authenticity of a transaction. A critical component of due diligence for clearing agricultural products is the verification of technical properties. By processing the Bill of Entry for "Amino Acid" without seeking or verifying a Manufacturer's Certificate of Analysis (COA) or a Material Safety Data Sheet (MSDS), the CB failed to meet the qualitative standards of their license, directly allowing the beneficial owner to circumvent mandatory registration under the Insecticides Act, 1968.

Also I find that CB argued that there is no proof of *mens rea* (guilty intent). However, as held in M/s. Rubal Logistics Pvt. Ltd. versus Commissioner of Customs, a lack of due diligence that facilitates revenue loss warrants a penalty regardless of established criminal intent. Finally, I find from the offense report that the details mentioned in Bill of Entry No. 8304704 dated 28.07.2020, the description of the goods "Amino Acid (Organic Fertilizer for Agricultural Use and Not for Medicinal or Food Use)" clearly indicates that the goods could not be used for pharmaceutical or food-grade purposes. I observe that during the investigation, when Representative Sealed Samples (RSS) were tested at DyCC, Nhava Sheva, to determine their nature and composition, the analysis confirmed the presence of Emamectin Benzoate and Amino Acid, with Emamectin Benzoate content of 78.6%. Further, Emamectin Benzoate is

listed in the Schedule to the Insecticides Act, 1968. As per Sections 9 and 17 of the said Act, the import of any insecticide or pesticide requires mandatory registration with the Central Insecticides Board (CIB). Since the goods were fit for use as organic fertilizer for agricultural purposes, the Customs Broker was required to obtain a Manufacturer's Certificate of Analysis (COA) or Material Safety Data Sheet (MSDS) to verify the product's properties, CAS Number (Chemical Abstracts Service Number), and IUPAC name etc. Based on these documents, the Customs Broker could have easily ascertained the true nature of the goods. The staggering disparity between the declared value (Rs. 114/kg) and the actual value of Emamectin Benzoate (Rs. 5846/kg) indicates that the CB did not act with the necessary degree of diligence. Consequently, I uphold the violation of Regulation 10(e) of the CBLR, 2018.

27.13 With regard to violation of Regulation 10(f) of CBLR, 2018, the said regulation 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”.

27.13.1 I find that the charge of violation of Regulation 10(f) of the CBLR, 2018 has been levelled against the CB on the grounds that, ‘the Customs Broker, M/s. Vikas Shipping Agency abetted the commission of the above offence by way of not declaring the correct description, quantity and value of the impugned goods and accordingly, the goods imported violated the policy restriction imposed under Section 9 and Section 17 of the Insecticides Act, 1968. The actual goods were prohibited goods falling under the Schedule of Insecticides Act, 1968 and thereby requiring a mandatory Certificate of Registration from the Central Insecticides Board. Thus, it appears that the CB withheld the specific requirements and mandates contained in the relevant Public Notices and Standing Orders issued by the Commissioner of Customs which govern the clearance of goods listed under

the Schedule of the Insecticides Act, 1968. By mis-declaring the goods, the CB ensured that the automated system and the department were kept in the dark regarding the applicability of these specific clearance instructions’.

27.13.2 I find that, the IO submitted that Regulation 10(f) penalizes abetment of customs offenses. The IO stated that there must be evidence of intentional omission, commission, or facilitation of illegal acts. The IO found that no independent corroborative evidence established CB's prior knowledge or deliberate involvement. The IO submitted that without evidence of mens rea or direct participation, abetment cannot be established. The IO submitted that during cross-examination of Shri Krishanand Yadav, he stated that the CB had not withheld any information from him. Also, during cross examination of Shri K Sreenivasa Rao, he stated that the CB was not aware of the actual product in the consignment and did not withhold any information from him. The connivance or participation of the CB and his prior knowledge of the consignment has been rejected by the adjudicating authority. Thus, the IO found that no violation of Regulation 10(f) and this charge is not made out against the CB.

27.13.3 I find that CB submitted that there is no violation of Regulation 10(f) because the CB did not withhold any information contained in any order issued by the Custom Authorities from the importer.

27.13.4 I have perused the facts and records of the case. In view of findings of the IO and the submissions of CB, I find that the Customs Broker, M/s Vikas Shipping Agency, was involved in the import of Emamectin Benzoate vide Bill of Entry No. 8304704 dated 28.07.2020 by mis-declaring the description, quantity, and value of the goods, with the intention to circumvent the applicability of mandatory registration required for import of the same from the Central Insecticides Board. It has also been established that the goods were misdeclared in terms of value, as the declared value was found to be 40 to 50 times lower than the actual value of Emamectin Benzoate leading to the evasion of applicable customs duty.

The Inquiry Officer concluded that no violation occurred because the beneficial owner and the dummy proprietor claimed during cross-examination that the CB did not withhold information. I find this reasoning legally flawed. Regulation 10(f) mandates that a Customs Broker shall not withhold information contained in any order, instruction, or public notice relating to clearance. The phrase "withhold information" in a professional regulatory context is not limited to the physical concealment of documents; it includes the constructive suppression of the correct legal framework through the act of mis-declaration. By filing a Bill of Entry for restricted insecticides under the guise of organic fertilizers, the CB effectively withheld from the clearance process the mandatory Public Notices and Standing Orders that govern the import of goods under the Insecticides Act, 1968. I find that the CB failed to advise the importer on the mandatory Public Notices/Instructions regarding the import of Emamectin Benzoate. I find that the conduct of the Customs Broker clearly demonstrates non-compliance with the intent and spirit of Regulation 10(f), as he deliberately withheld material information. In view of the aforementioned facts, I hold that the CB has violated the provisions of Regulation 10(f) of the CBLR, 2018.

28. I find that a Customs Broker occupies a very important position in the Custom House and is supposed to safeguard the interests of both the importers/exporters and the Customs Department. A lot of trust is kept in CB by the Government Agencies; however, by their acts of omission and commission, it appeared that the CB M/s. Vikas Shipping Agency (CB No. 11/935) has violated Regulation 10(a), 10(d), 10(e) and 10(f) of the Customs Broker Licensing Regulation (CBLR), 2018 and for their act of omission and commission, the CB M/s. Vikas Shipping Agency (CB No. 11/935) has rendered itself liable for penal action under CBLR, 2018. Hence, while deciding the matter, I rely on the following case laws:

a) **The Hon'ble Supreme Court in the case of Commissioner of Customs V/s. K. M. Ganatra and Co.** in civil appeal no. 2940 of 2008 upheld the observation of Hon'ble CESTAT Mumbai in M/s. Noble Agency V/s. Commissioner of Customs, Mumbai that:

“the CHA occupies a very important position in the Custom House. The Customs procedures are complicated. The importers have to deal with a multiplicity of agencies viz. carriers, custodians like BPT as well as the Customs. The importer would find it impossible to clear his goods through these agencies without wasting valuable energy and time. The CHA is supposed to safeguard the interest of both the importers and the Customs. A lot of trust is kept in CHA by the importers/exporters as well as by the government agencies. To ensure appropriate discharge of such trust, the relevant regulations are framed. Regulation 14 of the CHA Licensing Regulations lists out obligations of the CHA. Any contravention of such obligations even without intent would be sufficient to invite upon the CHA the punishment listed in the Regulations”.

b) **The Hon'ble CESTAT Delhi in case of M/s. Rubal Logistics Pvt. Ltd. Versus Commissioner of Customs (General)** wherein in (para 6.1) it is opined that:-

"6.1 These provisions require the Customs Broker to exercise due diligence to ascertain the correctness of any information and to advice the client accordingly. Though the CHA was accepted as having no mensrea of the noticed mis-declaration /under- valuation or mis-quantification but from his own statement acknowledging the negligence on his part to properly ensure the same, we are of the opinion that CH definitely has committed violation of the above mentioned Regulations. These Regulations caused a mandatory duty upon the CHA, who is an important link between the Customs Authorities and the importer/exporter. Any dereliction/lack of due diligence since has caused the Exchequer loss in

terms of evasion of Customs Duty, the original adjudicating authority has rightly imposed the penalty upon the appellant herein."

29. As discussed in the foregoing paragraphs, I conclude that the Customs Broker is guilty of violating Regulations 10(a), 10(d), 10(e), and 10(f) of the CBLR, 2018. However, while determining the quantum of punishment, I must take into account the specific factual matrix of the case and the principle of proportionality. It is a matter of record that in the adjudication proceedings under the Customs Act, 1962 (O-in-O No. 65/2021-22), the primary focus of penal action was directed toward the beneficial owner, and the Customs Broker was not penalized therein. This suggests that while the CB's professional conduct was grossly negligent, the specific *mens rea* for the import of restricted insecticides was not established against the firm in the primary case. Furthermore, I take note of the technical nature of the chemical goods involved and the procedural delays encountered during the inquiry. Applying the doctrine of proportionate punishment and the judicial guidelines governing professional licenses, I am not inclined to revoke the license, as such an action leads to the "civil death" of the firm and is disproportionate to the infractions established herewith. In this regard, I place reliance on the following caselaws:

a) **Delhi High Court has, in the case of Falcon Air Cargo and Travels (P) Ltd [2002 (140) ELT 8 (DEL)] held as follows:**

"13. By order dated 15-7-2000, licence was revoked. It is not clear how there could be revocation when the licence itself was not functional after 13-1-2000. Licence can be suspended or revoked on any of the grounds as mentioned in Regulation 21. It is, therefore, clear that if any of the grounds enumerated existed, two courses are open to the Commissioner. One is to suspend the licence and the other is to revoke it. Suspension would obviously mean that licence would be for a particular period inoperative. An order of revocation would mean that licence is totally inoperative in future, it loses its currency irretrievably. Obviously, suspension/revocation, as the case may be, has to be directed looking to the gravity of the situation in the

background of facts. For minor infraction or infraction which are not of very serious nature order of suspension may suffice. On the contrary, when revocation is directed it has to be only in cases where infraction is of a very serious nature warranting exemplary action on the part of the authorities, otherwise two types of actions would not have been provided for. Primarily it is for the Commissioner/Tribunal to decide as to which of the actions would be appropriate but while choosing any of the two modes, the Commissioner/Tribunal has to consider all relevant aspects and has to draw a balance sheet of gravity of infraction and mitigating circumstances. The difference in approach for consideration of cases warranting revocation or suspension or non-renewal has to be borne in mind while dealing with individual cases. In a given case the authorities may be of the view that non-renewal of licence for a period of time would be sufficient. That would be in a somewhat similar position to that of suspension of licence though it may not be so in all cases. On the other hand, there may be cases where the authorities may be of the view that licensee does not deserve a renewal either. Position would be different there. Though we have not dealt with the question of proportionality, it is to be noted that the authorities while dealing with the consequences of any action which may give rise to action for suspension, revocation or nonrenewal have to keep several aspects in mind. Primarily, the effect of the action vis-a-vis right to carry on trade or profession in the background of Article 19(l)(g) of the Constitution has to be noted. It has also to be borne in mind that the proportionality question is of great significance as action is under a fiscal statute and may ultimately lead to a civil death."

b) Delhi High Court has in case of Ashiana Cargo Services [2014 (302) ELT 161 (DEL)] held as follows:

"11. Viewing these cases, in the background of the proportionality doctrine, it becomes clear that the presence of an aggravating factor is important to justify the

penalty of revocation. While matters of discipline lie with the Commissioner, whose best judgment should not be second-guessed, any administrative order must demonstrate an ordering of priorities, or an appreciation of the aggravating (or mitigating) circumstances. In this case, the Commissioner and the CESTAT (majority) hold that —there is no finding nor any allegation to the effect that the appellant was aware of the misuse of the said G cards, but do not give adequate, if any weight, to this crucial factor. There is no finding of any mala fide on the part of the appellant, such that the trust operating between a CB and the Customs Authorities (as a matter of law, and of fact) can be said to have been violated, or be irretrievably lost for the future operation of the license. In effect, thus, the proportionality doctrine has escaped the analysis”.

- c) In the case of ACE Global Industries [2018 (364) ELT 841 (Tri Chennai)], Hon’ble Tribunal observed as follows:**

“6. We are unable to appreciate such a peremptory conclusion. The CBLR, 2013 lays down that stepwise procedures are to be followed before ordering any punishment to the Customs broker. True, the said regulations do contain provisions for revocation of the license and for forfeiture of full amount of security deposit, however these are maximum punishments which should be awarded only when the culpability of the Customs broker is established beyond doubt and such culpability is of very grave and extensive nature. In case of such fraudulent imports, for awarding such punishment, it has to be established without doubt that the Customs broker had colluded with the importer to enable the fraud to take place. No such culpability is forthcoming in respect of the appellant herein.....”

- d) Hon’ble CESTAT, Mumbai in the matter of Setwin Shipping Agency Vs. CC (General), Mumbai – 2010 (250) E.L.T 141 (Tri.-Mumbai) observed:**

“it is a settled law that the punishment has to be commensurate and proportionate to the offence committed”.

30. Further, I find that Customs Broker M/s. Vikas Shipping Agency (11/935) was issued a Show Cause Notice (SCN) No. 09/2022-23 dated 10.06.2022. Initially, Shri Arun S. Sonawane, Assistant Commissioner, was appointed as the Inquiry Officer (IO). However, due to his international travel and subsequent superannuation in September 2023, the inquiry could not be concluded. Consequently, the Competent Authority appointed Shri Abhishek Jain, Deputy Commissioner, as the successor IO on 09.10.2023. The Inquiry Report was submitted on 28.08.2025 by Shri Abhishek Jain, who attributed the delay in its finalization to a combination of unavoidable administrative, procedural, and personal exigencies. The timeline was significantly impacted by procedural lapses on the part of the Noticee in submitting witness lists, as well as the Inquiry Officer's heavy professional commitments, which included managing multiple concurrent inquiries, administrative transfers, and specialized deployments like Election Duty and the 'Karma Yogi' training programme. Furthermore, the progression of the inquiry was hampered by prolonged periods of leave and serious medical and family emergencies encountered between 2023 and 2025, which collectively necessitated the extension of the submission period to ensure the completion of a thorough investigation.

31. I also find that, under Regulation 17(6) of CBLR, 2018, a copy of the inquiry report and disagreement Memo dated 04.11.2025 was shared with the CB and for the sake of the principles of Natural Justice, an opportunity of personal hearing was granted to the CB and due to administrative reasons, the personal hearing was adjourned. The then Pr. Commissioner of Customs (Gen) retired on superannuation on 31.08.2025. Hence, as the new Adjudicating Authority, the personal hearing in the present matter was rescheduled. Under Regulation 17(7) of CBLR, 2018, the adjudication order should be passed within ninety days from the date of submission of the inquiry report. However, due to administrative reasons, as discussed supra, the adjudication order could not be passed within the time limit. Further, with regard to the contention of the CB that the actions under Regulation 17 of CBLR, 2018 are time-barred, I observe that the timelines under

CHALR/CBLR, are directory in nature and not mandatory. In this regard, I place reliance on the following case laws:-

a) **Hon'ble High Court of Judicature at Bombay in the case of Principal Commissioner of Customs (General), Mumbai Versus Unison Clearing P. Ltd.** reported in 2018 (361) E.L.T. 321 (Born.), which stipulates that:

"15. In view of the aforesaid discussion, the time limit contained in Regulation 20 cannot be construed to be mandatory and is held to be directory. As it is already observed above that though the time line framed in the Regulation need to be rigidly applied, fairness would demand that when such time limit is crossed, the period subsequently consumed for completing the inquiry should be justified by giving reasons and the causes on account of which the time limit was not adhered to. This would ensure that the inquiry proceedings which are initiated are completed expeditiously, are not prolonged and some checks and balances must be ensured. One step by which the unnecessary delays can be curbed is recording of reasons for the delay or non-adherence to this time limit by the Officer conducting the inquiry and making him accountable for not adhering to the time schedule. These reasons can then be tested to derive a conclusion whether the deviation from the time line prescribed in the Regulation, is "reasonable". This is the only way by which the provisions contained in Regulation 20 can be effectively implemented in the interest of both parties, namely, the Revenue and the Customs House Agent."

(b) **The Hon'ble High Court of Telangana, in the matter of M/S. Shasta Freight Services Pvt Ltd vs Principal Commissioner Of Customs, [Writ Petition No. 29237 of 2018] held that:-**

"42. Therefore, if the tests laid down in Dattatreya Moreshwar, which have so far held the field, are applied, it would be clear (i) that the time limit prescribed in Regulation 20 (7) is for the performance of a public duty and not for the exercise of a private right; (ii) that the consequences of failure to comply with the requirement are not spelt out in Regulation 20(7) (iii) that no prejudicial consequences flow to the aggrieved parties due to the non-adherence to the time limit; and (iii) that the object of the Regulations, the nature of the power and the language employed do not give scope to conclude that the time limit prescribed is mandatory.

Hence, we hold that the time limit prescribed in Regulation 20 (7) is not mandatory but only directory.”

(c) The Hon’ble High Court of Karnataka, in the matter of The Commissioner of Customs vs M/s. Sri Manjunatha Cargo Pvt Ltd on 12 January [C.S.T.A. No. 10/2020]

held that:-

“13. A reading of Regulation 17 of the C.B.L.R., 2018 makes it very clear that though there is a time limit stipulated in the Regulations to complete a particular act, non-compliance of the same would not lead to any specific consequence.

14. A reading of the Regulation 17 would also go to show that the Inquiry Officer during the course of his inquiry is not only required to record the statement of the parties but also to give them an opportunity to cross-examine and produce oral and documentary evidence. In the event of the respondents not co-operating, it would be difficult for the Inquiry Officer to complete the inquiry within the prescribed period of 90 days, as provided under Regulation 17(5). Therefore, we find force in the argument of the learned counsel for the appellant that the Regulation No.17 is required to be considered as directory and not mandatory. Though the word "shall" has been used in Regulation 17, an overall reading of the said provision of law makes it very clear that the said provision is procedural in nature and non-compliance of the same does not have any effect. If there is no consequence stated in the Regulation for non-adherence of time period for conducting the inquiry or passing an order thereafterwards, the time line provided under the 22 statute cannot be considered as fatal to the outcome of inquiry.

15. Under the circumstances, we are of the considered view that the provisions of Regulation 17 of the C.B.L.R., 2018 is required to be considered as directory and not mandatory and accordingly, we answer the substantial questions of law Nos.1 to 3 in favour of the appellant and against the respondent.”

(d) The Hon’ble CESTAT Mumbai in the matter of M/s. Muni Cargo Movers Pvt. Ltd. Vs. Commissioner of Customs (General), Mumbai [Order No. A/996/13CSTB/C-

I dated 23.04.2013] held that:-

“Para 4.2:- As regards the third issue regarding non-adherence to the time-limit prescribed in CHALR, there is some merit in the argument. But nevertheless, it has to be borne in mind that time-limit prescribed in the law though required to be followed by the enforcement officers, at times could not be adhered to for

administrative reasons. That by itself does not make the impugned order bad in law”.

32. On a holistic appreciation of the Inquiry Report, the submissions of the Customs Broker, and the material available on record, it is evident that the CB has failed to fully discharge the obligations cast upon them under Regulations 10(a), 10(d), 10(e), and 10(f) of the CBLR, 2018. The findings in the preceding paragraphs are supported by documentary evidence, statements recorded under Section 108 of the Customs Act, and clear factual inconsistencies that demonstrate serious lapses in authorization verification, advisory responsibility, and professional due diligence. These lapses, particularly the failure to seek a Certificate of Analysis for a restricted chemical and ignoring a 50-fold value disparity, cannot be brushed aside as mere technical errors and warrant regulatory action under the CBLR framework.

33. At the same time, it is noted that the proceedings, including the primary adjudication under the Customs Act (O-in-O No. 65/2021-22), do not establish conclusive evidence of deliberate abetment or *mens rea* on the part of the Customs Broker in the attempted import of mis-declared insecticides. The role of the CB, though marked by negligence and a lack of professional caution, appears to be one of omission and failure to adhere to prescribed standards rather than active complicity in the fraud. This distinction is of material importance while determining the proportionality of punishment under the licensing regulations.

34. The objective of action under the CBLR is not punitive alone but also corrective and deterrent, aimed at ensuring that Customs Brokers adhere to the high standards of diligence and responsibility expected of them as licensed intermediaries. In the present case, the regulatory lapses established on record justify the imposition of a maximum monetary penalty and the forfeiture of the security deposit to underscore the seriousness of the obligations violated and to deter the recurrence of such lapses in the future.

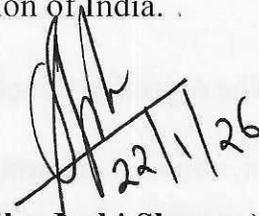
35. However, having regard to the absence of proven abetment in the case, the technical nature of the goods, and the fact that revocation of the license would have severe and disproportionate consequences on the livelihood of the CB and its employees, the extreme penalty of revocation resulting in the "civil death" of the firm is not warranted. Accordingly, while upholding the findings of violation, it is just, reasonable, and proportionate to impose a financial penalty and security forfeiture alone. This approach balances the need for regulatory discipline with the principles of fairness and proportionality. In the light of the foregoing discussion and findings, I pass the following order:

ORDER

36. I, Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7) of the CBLR, 2018, pass the following order:

- (i) I hereby order the forfeiture of the entire amount of the security deposit furnished by the CB M/s. Vikas Shipping Agency (CB License No. 11/935) under Regulation 14 of the CBLR, 2018
- (ii) I, hereby impose a penalty of Rs. 50,000/- (Rs. Fifty Thousand Rupees Only) on the CB M/s. Vikas Shipping Agency (CB License No. 11/935) under Regulation 18(1) 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.


(Shraddha Joshi Sharma)
Commissioner of Customs (G)
NCH, Mumbai-I

To,
M/s. Vikas Shipping Agency (CB License No. 11/935)
45/1334, MIG Colony, Adarsh Nagar,
Worli, Mumbai-400390.

Copy to:

1. The Pr. Chief Commissioner/ Chief Commissioner of Customs, Mumbai I, II, III Zone.
2. SIIB (I), JNCH.
3. EDI of NCH, ACC & JNCH.
4. ACC (Admn), Mumbai with a request to circulate among all departments.
5. JNCH (Admn) with a request circulate among all the concerned.
6. Cash Section.
7. Office Copy.

