



GOVERNMENT OF INDIA
MINISTRY OF FINANCE/ DEPARTMENT OF REVENUE
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS, MUMBAI ZONE - I,
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400001.

DIN-20260477 **NO 000032327** dated .04.2026

Corrigendum dated 20.04.2026 to the Centralized Adjudication Order
(CAO) No. 137/2025-26/CAC/CC(G)/SJS/Adj-CBS dated 22.01.2026

In the Centralized Adjudication Order (CAO) No. 137/2025-26/CAC/CC(G)/SJS/Adj-CBS dated 22.01.2026, passed by the Commissioner of Customs (General), CBS, Mumbai Customs-I, with respect to SCN NO. 84/2024-25 dated 27.03.2025, the following correction is made in the Adjudicatory Discussions and Findings portion to rectify the clerical errors:-

- i) In para 16 of the aforesaid Centralized Adjudication Order, "I find that the charge of violation of Regulation 10(d) of the CBLR, 2018 has been levelled against the CB on the grounds that, 'From the facts of the offence report and the statement of Shri Manoj Jayeshbhai Shingala, Partner of the exporter firm **M/s. M & J Exports** & brother of Shri Nikunj Shingala, Proprietor of Exporter Firm M/s Shri Narayanmuni Enterprise, it is evident that the exporter, **M/s Shri Narayanmuni Enterprise**,....."

shall be read as

"I find that the charge of violation of Regulation 10(d) of the CBLR, 2018 has been levelled against the CB on the grounds that, 'From the facts of the offence report and the statement of Shri Manoj Jayeshbhai Shingala, Partner of the exporter firm **M/s. M & J Exports** & brother of Shri Nikunj Shingala, Proprietor of Exporter Firm M/s Shri Narayanmuni Enterprise, it is evident that the exporter, **M/s M & J Export (IEC: ABCFM4678B)**,.....,"

- ii) In paras 16.3, 17, 17.2, 17.3, 18, and 18.3 of the aforesaid Centralized Adjudication Order, the name of the exporter shall be read as "**M/s M & J Export (IEC: ABCFM4678B)**" in place of "M/s Shri Narayanmuni Enterprise".
- iii) In para 20 of the aforesaid Centralized Adjudication Order, the sentence that "It is a matter of record that in the primary adjudication proceedings under the Customs Act, 1962 (O-in-O No. JC/NP/15/2025-26/ADJ(X)ACC dated

09.09.2025), a substantial penalty of Rs. 1,50,00,000/- under Section 114AA and Rs. 30,00,000/- under Section 114AC was imposed on the Customs Broker.”

shall be read as

“It is a matter of record that in the primary adjudication proceedings under the Customs Act, 1962 (O-in-O No. JC/NP/16/2025-26/ADJ(X)ACC dated 09.09.2025), a substantial penalty of Rs. 60,00,000/- under Section 114AA and Rs. 12,00,000/- under Section 114AC was imposed on the Customs Broker.”

- iv) In para 21 of the aforesaid Centralized Adjudication Order, the sentence that “Further, I find that the Customs Broker M/s Wishwa Naveen Traders (11/711) was issued a Show Cause Notice (SCN) No. 85/2024-25 dated 27.03.2025.”

shall be read as

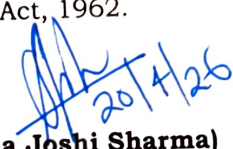
“Further, I find that the Customs Broker M/s Wishwa Naveen Traders (11/711) was issued a Show Cause Notice (SCN) No. 84/2024-25 dated 27.03.2025.”

- v) In para 21.1 of the aforesaid Centralized Adjudication Order, the sentence that “I also find that, under Regulation 17(6) of CBLR, 2018, a copy of the Inquiry Report and the Disagreement Memo dated 10.11.2025 was shared with the CB.”

shall be read as

“I also find that, under Regulation 17(6) of CBLR, 2018, a copy of the Inquiry Report and the Disagreement Memo dated 07.11.2025 was shared with the CB.”

Rest of the Centralized Adjudication Order (CAO) No. 137/2025-26/CAC/CC(G)/SJS/Adj-CBS dated 22.01.2026 remains unchanged. This corrigendum is issued under Section 154 of the Customs Act, 1962.


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

To,

M/s. Wishwa Naveen Traders (CB License No. 11/711)
4/5, Joanna House,
Sahar Air Cargo Link Road,
Andheri (East), Mumbai, 400099.

Copy to:

1. The Pr. Chief Commissioner of Customs, Mumbai Customs-I.
2. Notice Board/ CHS/ NCH & EDI/NCH for uploading in zonal website.