आयुक्त (सामान्य) सीमाशुल्क का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)

कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई– I

CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI – 400001

Email-Id: cbsec.nch@gov.in

F. No. GEN/CB/272/2026-CBS **Date:#ApprovedDate#**

DIN: 20260777000000719577F

SHOW CAUSE NOTICE No. 21 /2026-27

ISSUED UNDER REGULATION 17 OF THE CBLR, 2018

M/s. Nexus Global Logistics Pvt. Ltd. (CB No. 11/1995), having registered address: 205/206 MONARCH CHAMBERS 2nd FLR, MAROL MAROSHI ROAD ANDHERI EAST, Mumbai, 400059. (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/1981), 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.

An offence report regarding the offence made by the CB, issued by the Commissioner of Customs, NS-II, Mumbai vide F. No. CUS/ASS/MISC/741/2025 dated 13.04.2026 was received in the Customs Broker Section, NCH, Zone-I, Mumbai on 15.04.2026.

1. Brief facts of the case:

1.1 The exporter M/s. Amanys Pharma India Private Limited (formerly known as M/s. Saham Pharma Pvt. Ltd.) filed the SB No. 8519131 dated 09.02.2021 through their Customs Broker M/s. Nexus Freight Pvt. Ltd. under Drawback Scheme. Declared FOB of the goods was Rs. 35,55,861.06/- and claimed Drawback was Rs. 46,226/- for the said consignment. After scrutiny of documents viz; shipping bill, Invoice and Packing List, it was observed by the Dock Officer that the said exporter is a merchant exporter and purchased the goods covered under the said shipping bill from the manufacturer M/s. Nector Lifescience Ltd. and M/s. Saga Lifescience Ltd. at the total price of Rs. 4,88,369.28/- and thus FOB value was inflated by Rs. 30,67,491.78/- (Thirty Lakhs Sixty Seven Thousand Four Hundred Ninety One Rupees and Seventy Eight Paisa only).

1.2 Consequently, the subject goods pertaining to the said SB were examined 100% vide Panchanama dated 31.03.2021 in the presence of two independent Panchas and Representatives of Exporter. During the Examination, the subject goods were found as declared in the said Shipping Bills, their corresponding Invoices and Packing Lists w.r.t. declared quantity and description. However, it appeared that the valuation of the goods covered in above said SB was overvalued. Representative Sealed Samples (RSS) of the goods from the Shipping Bills were drawn randomly in duplicate for the purpose of further investigation. The subject goods had been released provisionally on execution of bond equivalent to FOB value. Thereafter, the matter was forwarded to SIIB(X), JNCH by the competent authority for further investigation.

1.3 Exporter M/s. Amanys Pharma India Private Limited (IEC:3113003733) vide letter dated 18.02.2021 submitted table for goods (Procurement VS Sales price). However, Exporter himself declared PMV for all items in the said SB. From the said table, it is clearly evident that exporter has inflated the value of the goods to avail undue export benefits.

1.4 Thereafter, the exporter M/s. Amanys Pharma India Private Limited (IEC: 3113003733) vide letter dated 11.03.2021 submitted cost sheet of the goods covered under the said SB. Furthermore, the exporter M/s. Amanys Pharma India Private Limited (IEC: 3113003733) vide letter dated 05.08.2021 submitted another cost sheet of the goods covered under the said SB. On perusal of both the two cost sheets provided by the exporter, it is observed that the 'Cost of Sales' is different for the same goods in the both cost sheets which clearly indicates that the above-mentioned cost sheets are after thought of exporter to adjust the declared FOB value.

2. **Past Exports:**

2.1 In order to investigate past consignments, the data was retrieved on ICES 1.5 system from the date of issuance of IEC i.e. 15.05.2013 till 14.06.2025 for Exporter M/s. Amanys Pharma India Private Limited (IEC: 3113003733). However, on verification of retrieved data, it is observed that the exporter has claimed a total Drawback amount of Rs. 98,06,434/- (Ninety Eight Lakhs Six Thousand Four Hundred Thirty Four only) against FOB amount Rs. 146,68,01,633.95/- (One Hundred Forty Six Crore Sixty Eight Lakhs One Thousand Six Hundred Thirty Three Rupees and Ninty Five Paisa only) for the goods exported under 155 shipping bills between the year 2013 to 2025.

2.2 During further investigation, ICES data was scrutinized. On perusal of the past Export data, no BRC/foreign remittance for 93 Shipping bills had been received as per FEMA regulations.

2.3 Further, there are 86 Shipping Bills for which FOB has not been realized despite completion of expected realization time period as mandated by RBI nor has the exporter submitted any BRC to this office even after issuing multiple summons. It is also pertinent to mention here that the prescribed timeline for realization of foreign remittance is 09 months as per RBI Master Circular No.14/2014-15 dated 01.07.2014, which states," it has been decided in consultation with the Government of India that the period of realization and repatriation of Export proceeds shall be nine months from the date of Export for all Exporters including Units in SEZs, Status Holder Exporters, EOUs, Units in EHTPs, STPs & BTPs until further notice. However, export incentives have been disbursed despite non-receipt of BRC/realization of foreign remittance.

2.4 Accordingly, the Drawback is liable to be demanded back from the Exporter on account of non-receipt of foreign remittance in the said Shipping Bills under Section 75 and 75A of the Customs Act 1962 read with Rule 17 & 18 of the drawback Rules, 2017 along with applicable interest under Section 28AA of the Customs Act, 1962. Total drawback claimed for the Shipping Bills in which FOB not realized despite completion of time period is Rs. 74,44,449/- (Rupees Seventy Four Lakhs Forty Four Thousand Four Hundred Forty Nine only), which is liable to be demanded back from the exporter.

3. Recording of Statement of Exporter and Customs Broker

3.1 Statement of the exporter:

In order to record the statement of Mr. Md. Iqbal Mohammed Shaikh (Proprietor of M/s. Amanys Pharma India Pvt Ltd (GSTN NO-27AARCS4627D1Z4)), under section 108 of Customs Act, 1962, 03 Summonses have been issued vide DIN- 20210478NT0000888B79 dated 15.04.2021 to appear on 20.05.2021, DIN- 20210678NT0000666F60 dated 22.06.2021 to appear on 23.07.2021, DIN-20230878NT000011111C dated 16.08.2023 to appear on 04.09.2023 in the name of M/s. Amanys Pharma Indid Pvt Ltd (IEC- 3113003733) to appear before the office of SIIB(X), JNCH u/s Section 108 of the Customs Act, 1962. However, Neither the Exporter turn up for the statement nor submitted any written submission despite issuance of summonses.

3.2 Statement of Custom Broker:

Statement of **Shri Vikas Kashinath Jadhav**, F-Card holder of the Custom Broker firm M/s. Nexus Freight Pvt. Ltd. / M/s. Nexus Global Logistics Pvt Ltd. (11/1995) was recorded on 14.07.2025 (RUD-IX) wherein he inter-alia stated that:

i. they have taken the KYC document of the exporter; further he stated that checklist used to be prepared by tallying with the invoice, tax invoice and packing list as provided by the exporter.

ii. Further, he stated that they never visited the exporter's premises; he submitted that he had filed the Shipping Bill No. 8519131 dtd. 09.02.2021, on behalf of the Exporter M/s. AMANYS PHARMA INDIA PRIVATE LIMITED (IEC: 3113003733); he stated that exporter submitted export invoice, purchase invoices and packing list for filing the said shipping bill.

iii. On being asked about the major difference in declared value of the goods compared to purchasing value, he stated that he noticed the same and accordingly informed the exporter to which exporter replied that product has to be registered for sale in foreign countries and that process was expensive, therefore they mentioned different value of the goods in export invoice than purchase invoices.

iv. He further stated that while filing the said shipping bill, he mentioned the present market value as per the value mentioned in the purchase invoices.

v. On being asked about the over-valuation being done to claim higher incentives; he stated that CB and exporter both agreed to restrict export incentives on 150% of PMV but neither the CB nor exporter submitted any such declaration of restricting the export benefits to

Customs as he stated that mentioning the PMV in checklist is sufficient for this.

vi. Further, he stated that he did not have financial details and bank details of exporter with them. On being asked about their responsibility to know these details he stated that it is our responsibility to know such details but due to heavy workload and cut throat competition it becomes very tedious to know all such minute details, however, we performed all our legal duties, we will remain more vigilant in the future.

4. <u>Role of Customs Broker:</u>

It is observed that M/s Nexus Freight Pvt. Ltd./Nexus Global Logistics Pvt. Ltd. (CHA Licence No. 11/1995), while acting as the Customs Broker for M/s Amanys Pharma India Private Limited, filed the Shipping Bill No. 8519131 dated 09.02.2021 under the Drawback Scheme and facilitated the export clearance based on the documents furnished by the exporter. However, the Customs Broker failed to fulfil its obligations under the Customs Broker Licensing Regulations, 2018, inasmuch as it did not exercise due diligence to verify the correctness and genuineness of the documents and particulars furnished by the exporter, failed to advise the client to comply with the provisions of the Customs Act and allied laws, and failed to discharge its duties with the required degree of care, thereby rendering itself liable for action under the relevant provisions of the CBLR, 2018.

5. In view of the above, the relevant provisions of CBLR, 2018 outlining the obligations of Customs broker, are extracted below:

i. Sub-regulation 10 (d) of the CBLR, 2018 which reads as:

"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;"

It appears that M/s Nexus Freight Pvt. Ltd./Nexus Global Logistics Pvt. Ltd. (CHA Licence No. 11/1995), while acting as the Customs Broker for M/s Amanys Pharma India Private Limited, filed the Shipping Bill No. 8519131 dated 09.02.2021 under the Drawback Scheme and facilitated the export clearance on the basis of documents furnished by the exporter. In the instant case, both CB & Exporter know about the restriction of 150% of PMV on export incentives. However, they failed to give declaration of the same to the department. Further, the CB did not bring the matter/non-compliance to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. Thus, the Customs Broker failed to discharge its obligations under Regulation 10(d) of the Customs Broker Licensing Regulations, 2018, as it did not advise its client to comply with the provisions of the Customs Act, 1962 and the allied laws governing export and drawback claims, despite the irregularities noticed in the export transactions.

This omission represents a clear deviation from the responsibilities outlined in Regulation 10(d) of CBLR, 2018. In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation

10(d) by not ensuring compliance with the relevant statutory requirements and by neglecting to inform the Deputy/Assistant Commissioner of the irregularities.

ii. Sub-regulation 10 (n) of the CBLR, 2018 which reads as:

"verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;"

It appears that the Customs Broker also failed to fulfil its obligation under Regulation 10(n) of CBLR, 2018, as it did not verify the correctness of the Importer Exporter Code (IEC), GSTIN, identity and functioning of the exporter at the declared address by using reliable, independent, authentic documents, data or information. However, in this case, the said CB did not have financial details and bank details of exporter with them. On being asked about their responsibility to know these details, **Shri Vikas Kashinath Jadhav**, F-Card holder of the said Custom Broker in his statement dated 14.07.2025 stated that it is their responsibility to know such details but due to heavy workload and cut throat competition it becomes very tedious to know all such minute details. This reason cannot justify the negligence and raise questions over seriousness of their Customs clearance work. Hence, processing the export consignments and filing the shipping bills without undertaking the prescribed verification and due diligence, the Customs Broker failed to exercise the degree of care and responsibility expected under the CBLR, 2018 and rendered itself liable for action under the said Regulations.

This omission represents a clear deviation from the responsibilities outlined in Regulation 10(n) of CBLR, 2018. In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(n) by not ensuring compliance with the relevant statutory requirement.

6. In view of above, in terms of Regulation 17(1) of the CBLR, 2018, the CB M/s. Nexus Global Logistics Pvt. Ltd. (CB No. 11/1995), is hereby called upon to Show Cause, as to why:

i. the license bearing no. 11/1995, issued to them, should not be revoked;

ii. security deposit should not be forfeited;

iii. penalty should not be imposed;

upon them under Regulation 14 read with Regulation 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of sub-regulations 10(d) & 10(n) of the CBLR, 2018, within 30 days from the date of issue of this notice.

7. They are directed to appear for personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defence to the Inquiry Officer ..Shri...A..G...Kshirsagar,...AC,..Import-I,..Zone-II.., who shall conduct inquiry under Regulation 17 of CBLR, 2018.

8. If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer and it will be presumed that they do not want personal hearing and the issue will be decided on the facts available on records.

9. 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.

14.7.26

(Ajay Kumar Pandey)
Pr. Commissioner of Customs, CBS (General)
New Customs House, Zone-I, Mumbai.

To,

M/s. Nexus Global Logistics Pvt. Ltd. (CB No. 11/1995),

205/206, MONARCH CHAMBERS II FLR, MAROL MAROSHI ROAD ANDHERI EAST, Mumbai, 400059.

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Commissioner of Customs, Mumbai Zone I, II, III.
3. CIU of NCH, ACC & JNCH.
4. EDI of NCH, ACC & JNCH.
5. BCBA.
6. Notice Board.