



प्रधानआयुक्त, सीमाशुल्क (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
(GENERAL),
नवीन सीमाशुल्क भवन,बेलाड इस्टेट, मुंबई- 400 001.NEW CUSTOM
HOUSE, BALLARD ESTATE, MUMBAI – 400 001.

संचिका सं./F. No.- GEN/CB/560/2022-CBS

आदेश दिनांक/Date of Order: 10.06.2024

CAO No. 16/CAC/PCC(G)/SJ/CBS-Adj

जारी दिनांक/Date of issue: 12.06.2024

संख्या:

DIN : 20240679OC000021742C

द्वारा जारी : सुनील जैन

प्रधान आयुक्त, सीमाशुल्क(सामान्य)
मुंबई -400 001

Issued By : Sunil Jain

Pr. Commissioner of Customs (Gen.),
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, यथोत्खंडपीठ 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 as per the applicable provisions of 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 संदर्ब में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक 31.05.2018 के अनुसार न्यायिक आदेश तदोउ 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, १९८२ के नियम 6 के तहत निर्धारित है एवं उसी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति 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 रु. पाँच लाख से अधिक हो किंतु पचास लाख से अधिक न होतो रु. 5000/- एवं (iii) यदि यह राशि रु. पचास 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, 1870 की अनुसूची मद 6 के तहत निर्धारित रु. 50 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।

Once 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.

सीमा शुल्क के प्रधान आयुक्त कार्यालय (सामान्य)
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टमब्रोकरअनुभाग,नवीनसीमाशुल्कभवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
बेलार्डइस्टेट,मुंबई - I
BALLARD ESTATE, MUMBAI - I

F.NO. GEN/CB/560/2022/CBS

Date: .06.2024

ORDER IN ORIGINAL

M/s. East West Freight Carriers Ltd, (PAN: AAACE0996J) (hereinafter referred to as CB), having address registered at 62, Adarsh Ind. Estate, Sahar Rd. Chakala, Andheri(East) Mumbai-400-099 (hereinafter referred as the Customs Broker/CB) holder of Customs Broker License No. 11/595, issued by the Commissioner of Customs, Mumbai under regulations of CHALR, 1984, [Now regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein.

2. On the basis of specific information received by DRI, MZU, investigation was conducted which revealed that various export firms including M/s Doshi Impex (hereinafter referred to as Exporter/Exporting firm) were procuring fake purchase bills against the export consignments from one Mr. Suhel Ansari, through fake firms floated by him. Searches were conducted at the premises of Suhel Ansari, which led to the recovery of copies of bogus bills in the names of several companies issued by him.

2.1. The office premises from where Shri Suhel Ansari was operating, situated at Room No. 30, 4th Floor, Chunnwala Building, 38-Kolsa Street, Pydhonie, Mumbai - 400003 was searched on 14.08.2015. During the course of search of the said premises, certain records/documents, three laptops and one hard disk and various rubber stamps were recovered.

2.2. During the course of investigation statement of Shri Suhel Parvez Ansari and Shri Shaikh Mohammed Arshad employee of Shri Suhel Parvez Ansari was recorded on 24.08.2015 by DRI, Mumbai where inter-alia they stated that they supplied fake invoices to the export firms including M/s Doshi Impex, Shri Shaikh Mohammed Arshad stated that there were about 22 firms in whose name fake invoices were issued.

2.3. DRI, MZU, Mumbai forwarded the case to SIIB(X)/ACC for carrying out further investigation. The details of exporters including M/s Doshi Impex who have claimed undue drawback by overvaluing the exports, whereas cheaper

material is exported, and to justify the value of the goods, fake invoices from Shri Suhel Ansari, are procured showing the higher purchase price were submitted.

2.4. During the course of investigation, the statements of the following persons were recorded by the DRI:-

i. **Shri Naresh Jayanti Lal Doshi Partner in M/s Doshi Impex** in his statement recorded on 30.11.2017 & 07.03.2022 under Section 108 of the Customs Act, stated that he purchased the goods from local market through his suppliers, some invoices in the year 2012 & 2013, issued on the companies which were floated and /or controlled by Shri Suhel Ansari. But he don't know about the same; ; that he has not been registered with the VAT or Central Excise.; that he don't know Shri Suhel Ansari having address at Room No. 13-a, building No. 19/21, Hanif Building, 210, MA Road, Opp. Bori Masjid, Madanpura, Mumbai Central (East), Mumbai -400 008. He never met with Shri Suhel Ansari and that he had not transacted any business with any of the companies floated by Shri Suhel Ansari and that he had done 18 shipping bills through Air Cargo Complex in the year 2015 & 2016.

ii. **Shri Aamir Shaikh, employee of M/s East West Freight Carriers Ltd** authorized director in his statement dated 26.09.2022 stated that M/s East West Freight Carriers Ltd. is 46 years old; that they were appointed as Custom Broker in 2014 by exporter, that M/s East West Freight Carriers Ltd. was appointed by Forwarding agent Wheels and Waves on behalf of Exporter M/s Doshi Impex as IATA agent and clearing agent for their clients. Further the exporter gave Authority letter authorizing East West Freight Carriers Ltd. for the customs clearance related work; that they verified exporter's IE Code, PAN Card of M/s Doshi Impex and Adhaar Card of Shri Naresh Jayantilal Doshi partner in M/s Doshi Impex, and they have submitted the KYC for the same; that they have not carried out First time export procedure of Doshi Impex as the exporter was not new; that they had not carried out Authorized Dealer code registration procedure for M/s Doshi Impex, as the exporter already had AD code registered; that M/s Wheels and Waves used to provide documents on behalf of M/s Doshi Impex like invoices and packing list. After receiving documents, they used to make checklist, then after approval from M/s Wheels and Waves and Doshi Impex, they used to file Shipping Bill on ICEGATE portal; that From 1st May, 2016 till 30th December, 2016, they filed 07 shipping bills for M/s Doshi Impex; that they verified the correctness of the classification declared by the exporter, restrictions or prohibition; that they used to take Invoice and Packing List and verify them for classification as per description in Invoice

and they scrutinized and verified it; that the goods directly came to Air Cargo Complex by their transport. During Examination of the goods CB representative were present; that the exporter was responsible to send the vehicle to the port; that they charged minimum Rs. 1000/- and maximum Rs. 2000/- per shipping bill. The mode of payment is via cheque; that they or any representatives of M/s East West Freight Carriers Ltd. did not find any discrepancy in valuation of goods covered under shipping bills of M/s Doshi Impex.

2.5. During investigation, details of exports made by the exporter M/s Doshi Impex., were retrieved from the ICES System. During the period from 2012-2016, the exporter made total exports of 18 shipping bills and availed total drawback of Rs. 9.49 lakh by way of overvaluation. The CB M/s East West Freight Carriers Ltd had cleared 7 shipping bills of the said exporter.

2.6. During investigation DRI enquired with the Consulate General of India, Dubai, UAE who vide letter dated 08.03.2018 reported that from the scrutiny of the documents provided by Federal Customs Authority, Dubai it emerged that goods had been cleared and unit values had been much lower than what has been declared to Indian Customs. As per DRI the instant exporter has also adopted the similar modus-operandi.

2.7. During investigation a statement dated 01.07.2016 of Shri Suryabhan Eknath Dhurphate, Proprietor of M/s. Sanket Overseas, Navi Mumbai, was recorded before the DRI, MZU, who was logistics provider and was involved in clearing the consignments through CHA, M/s. Indo Foreign Agents. From the perusal of his statement, it was disclosed that usually the cost and expenses incurred on the export material was only around 35% of the drawback amount. He also stated that the benefits availed by them and the exporter was to the extent of 65%. This was the modus operandi which was adopted by all such exporters including this exporter, who were exporting the goods on the basis of fake supplier's invoice.

2.8. Further, from the investigation it appears that goods were procured from Domestic Tariff Area (DTA) without any invoices so no details of its manufacturing, production, using imported material or excisable material therein were available so it could not be ascertained whether any duties have been paid or otherwise. During investigation exporter could not produce any such details in respect of manufacturing, production or use of any imported material in impugned export goods, though he was having enough opportunity as he presented himself for recording of his statement but he failed to produce any such details. Therefore, it appears from investigation that necessary ingredient of second proviso to Rule 3 (l) Drawback Rule, 1995 is attracted in

this case which does not permit any amount of drawback in such cases where no duty has been paid.

*"(l) Drawback Rule, 1995 is attracted in this case which does not permit any amount of drawback in such cases where no duty has been paid. Rule 3 of the Drawback Rules 1995 reads as under;
"Rule 3. Drawback – (1) Subject to provisions of –*

*-----
Provided further that no drawback shall be allowed: -
-----*

(ii) if the said goods are produced or manufactured, using imported materials or excisable materials in respect of which duties have not been paid."

2.9. From the investigations made by DRI, MZU and the investigations conducted by SIIB(X), ACC, Mumbai it appears that:

- the claim of the exporter that he does not know Shri Sohail Ansari appears to be false as in his bank statement of Corporation Bank the transaction made between M/s Doshi Impex and other fake business i.e. M/s Alaska Trading co., Mis Combo Traders Pvt. Ltd., M/s Caddilac Tradelinks pvt. Ltd and M/s Mahavir Enterprises were reflected, that proves that exporter had procured the goods from unregistered shops and no appropriate duty viz. VAT was paid on goods. In the statement of shri Suhel Ansari he stated that he got the bills printed in the name of M/s. Ruby Trading Co., M/s Alaska Trading co., Mis Combo Traders Pvt. Ltd., M/s Caddilac Tradelinks pvt. Ltd and M/s Mahavir Enterprises. etc. for which the bills were raised by him to give to the exporters and bank accounts were opened by him. Thus, it appears that the exporter has exported the goods on fake and bogus invoices by way of over valuation and further claimed and availed excess drawback amount fraudulently.
- goods of inferior quality were procured from local market without any invoice.
- incorrect transactions were made with the fake suppliers, whose invoices were raised by Shri Suhel Ansari. This was done to conceal the actual transactions and give cover to the bogus transactions.
- as export goods were procured from local market which was of inferior quality and having low value, therefore impugned export by M/s Doshi Impex was grossly overvalued and only done for purpose of fraudulent claim of drawback.
- the exporter has not produced VAT return that shows that proper duty has not been paid to the government. Therefore, it appears that the invoices which have been produced by exporter were not genuine.

3. Legal Provision of the CBLR, 2018: -

Regulation 10(d) of the CBLR, 2018:- “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;”

Regulation 10(e) of the CBLR, 2018:- “A Customs broker shall exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;”

Regulation 10(f) of the 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;”

4. Show Cause Notice:

The CB M/s. East West Freight Carriers Ltd, Customs Broker License No. 11/595 (PAN: AAACE0996J) was issued Show Cause Notice No. 55/2022-23 dated 23.03.2023 by the Principal Commissioner of Customs (General), Mumbai Zone-I asking them to show cause as to why the CB License No. 11/595 issued to them should not be revoked and security deposited should not be forfeited and/or penalty should not be imposed upon them under Regulation 14 read with Regulations 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018 as elaborated in the Show Cause Notice. They were directed to appear for a personal hearing and to produce proof of evidence/documents, if any, in their defence to Shri O P Tiwary, Deputy Commissioner of Customs, who was appointed as inquiry officer to conduct inquiry under Regulation 17 of CBLR, 2018.

5. Inquiry Report: -

Inquiry Officer submitted his Report dated 01.02.2024, wherein, the charges against CB M/s. East West Freight Carriers Ltd, Customs Broker License No. 11/595 (PAN: AAACE0996J) i.e. violation of Regulation 10(d), 10(e) and 10(f) of CBLR, 2018 were held as 'Not Proved'.

5.1. Details of personal hearing:

Submission of Customs Broker:

The CB M/s East west Freight Carriers Pvt. Ltd. in their Personal Hearing dated 20.12.2023 inter alia submitted, in written as well as oral, that;

- the charges in the subject SCN are not sustainable and erroneous;
- the SCN makes an averment about goods being cleared at much lower unit value in Dubai compared to what was declared to Indian Authorities, but the subject goods covered under the S/Bs filed by the CB were exported to Indonesia;
- nowhere in the SCN there is a charge about the alleged claim of the inadmissible drawback arising out of ill-advice of the CB, as the consignment was cleared under the watchful eyes of the proper officers. The SCN fails to appreciate that purchase invoices were never available with the CB, and no discrepancies were pointed out in the invoices on the basis of which the S/Bs were filed;
- the SCN was issued without appreciating the settled principle of law that the CB cannot go into the authenticity of declarations in export documents. They placed their reliance on Tuticorin vs. Moriks Shipping and Trading (2008) ELT 577 (Tri-Chennai);
- they are not responsible for value declared in SBs;
- they are not responsible for entry made under section 50 of Customs Act, 1962 i.e. the S/Bs when they are consistent with the documents provided by the exporter;
- the exporter has not contested the authenticity of the documents on the basis of which the S/Bs were filed;
- the charges levelled in the subject SCN are liable to be dropped.

5.2. Comments of the Inquiry Officer:

The Inquiry Officer (hereinafter referred to as 'IO') has pointed out that the allegations laid out against the CB are for violation on Regulation 10(d), 10(e) & 10(f) of the CBLR 2018 and the entire investigation started based on specific information received from DRI, MZU's investigation about fake invoices being procured by exporting firms by Mr. Suhel Ansari.

The CB has filed 7S/Bs for the said exporter during the period of 2012-16 and availed total drawback of Rs. 9.49 lakh by way of overvaluation. They have also placed reliance on the following case laws.

- Tuticorin Vs. Moriks Shipping and Trading (2008) ELT 577(Tri-Chennai)
- Kunal Travels (Cargo) Vs CC, 2017(354) ELT 447
- Akanksha Enterprises Vs CC, Mumbai-1 [2006(203) ELT 125 (Tri. Delhi)]
- Deepankar Sen Vs Commissioner of Customs, Kolkata 2003(159) ELT 260 (Tri-Kolkata)
- Prime Forwarders Vs. CC, Kandla 2008(222) ELT 137 (Tri-Ahmd)
- Success Engineering Vs. CC, Kandla 2007(215) ELT 220 (Tri-Ahmd)
- M/s. Hindustan Steel Vs. State of Orissa 1978(2) ELT(J159) SC

The IO, in his report, mentioned that they perused the statements of the material persons whose statements have been recorded, and which are relevant for this present inquiry, which are;

- a. Mr. Suhel Parvez Ansari, the person who provided invoices of fake firms for the exporter M/s Doshi Impex.
- b. Shri Shaikh Mohammed Arshad employee of Shri Suhel Parvez Ansari
- c. Shri Naresh Jayanti Lal Doshi Partner in M/s Doshi Impex, the exporter who is accused of procuring bogus purchase bills to avail inadmissible drawback.
- d. Shri Aamir Shaikh, employee of the charged Customs Broker, M/s East West Freight Carriers Ltd authorized by the director.
- e. Shri Suryabhan Eknath Dhurphate, Proprietor of M/s Sanket Overseas, Navi Mumbai.

IO has placed reliance on the following case laws;

- Tuticorin Vs. Moriks Shipping and Trading (2008) ELT 577(Tri-Chennai)
- Kunal Travels (Cargo) Vs CC, 2017(354) ELT 447
- M/s Trinity International Forwarders Vs. CC (Preventive) - Customs Appeal No. 54942 of 2023
- Deepankar Sen Vs Commissioner of Customs, Kolkata 2003(159) ELT 260 (Tri-Kolkata)
- DS Cargo Agency vs. Commissioner of Customs on 25th September, 2023

5.3. Articles of Charge as discussed in the Inquiry Report:

5.3.1. Article of charge - I: Violations of the provisions of Regulation 10(d) of CBLR, 2018

The IO has submitted that in none of the aforementioned statements has named any person/employee related to the charged CB as an accomplice. The 7 invoices under inquiry were never available with the CB and the CB is not statutorily required to verify the correctness of the invoices of the exporters.

Further, there is no charge in the said SCN about the CB ill-advising the exporter to use bogus invoices.

As far as the question of abetment arises, IO has opined that abetment by the CB would mean that the CB had "pre-knowledge of the alleged offence and also derived benefit" from the same. However, there is nothing on record that suggests that the CB was aware of the discrepancies relating to the purchase invoices beforehand.

IO has also submitted that the liability of advising/informing cannot be extended to the truthfulness of the declaration vis-a-vis the actual goods imported or exported, which liability rests with the importer/exporter.

IO has concluded that there is no circumstantial or incriminating evidence that the charged CB had any knowledge of the bogus invoices.

IO has placed reliance on;

- a. *Deepankar Sen Vs Commissioner of Customs, Kolkata 2003(159) ELT 260 (Tri-Kolkata)*
- b. *Kunal Travels (Cargo) Vs CC, 2017(354) ELT 447*
- c. *Tuticorin Vs. Moriks Shipping and Trading (2008) ELT 577(Tri-Chennai)*

5.3.2. Article of charge - II: Violations of provisions of Regulation 10(e) of CBLR 2018

The Inquiry Officer in his report dated 01.02.2024 has held the allegation of violations of the provisions of Regulation 10(e) of CBLR, 2018 as "not proved".

As evident from the enquiry report, the IO has clearly stated that *the power to assess including determining the value lies with the importer/exporter (self-assessment) or with the proper officer (re-assessment) and thus in regards to the transaction value, the customs broker has no locus standi because they are unfamiliar with this deal.*

IO has placed reliance on

- a. *M/s Trinity International Appellant Forwarders Vs. Commissioner of Customs (Preventive)*
- b. *Kunal Travels (Cargo) Vs CC, 2017(354) ELT 447*
- c. *DS Cargo agency Vs. Commissioner of Customs*

5.3.3. Article of charge - III: Violations of the provisions of Regulations 10(f) of CBLR 2018

The Inquiry Officer in his report dated 01.02.2024 has held the allegation of violations of the provisions of Regulation 10(f) of CBLR, 2018 as "not proved".

IO has stated that as evident from the SCN no. 55/2022-23 dated 23.03.2023 it has been alleged that it is the responsibility of the CB to inform the exporter about the instructions and public notice regarding the claiming of drawback. In the said matter it appears that CB has abetted the exporter by declaring the incorrect value of the goods in shipping bill against the fake invoices.

In this regard, IO has stated that the issue of the role of the charged Customs Broker in abetting in the use of bogus purchase invoices in order to avail inadmissible drawback by the accused exporter M/s. Doshi Impex has been discussed at length while dealing with the Article of Charge 1 - Violation of Regulation 10(d) of CBLR 2018.

Thus, IO has held the charges of violation of Regulation 10(f) of Customs Brokers Licensing Regulations (CBLR),2018 as 'Not Proved'.

6. DISAGREEMENT MEMO

The said inquiry report in respect of charges for violation of regulation 10(d), 10(e) & 10(f) of the CBLR, 2018 was not accepted by the Pr. Commissioner of Customs and a disagreement Memo dated 07.03.2024 was issued.

7. PERSONAL HEARING AND SUBMISSIONS OF THE CUSTOMS BROKER

7.1. Personal Hearing

Shri Prashant Patankar, authorised representative of the said CB firm and Shri Mohammaed Parvej, DGM appeared in the personal hearing on 10.04.2024. They submitted written submissions dated 10.04.2024 and reiterated the same.

7.2. Written submissions of the Customs Broker

i. CB submitted written submissions dated 10.04.2024 stating that the SCN dated 23/03/2023 under reference is not sustainable on facts and the merits considering the following submissions which are without prejudice to each other and also the other submissions which the CB may make during the course of inquiry proceedings, and placed emphasis on the following points;

ii. The grounds in the Disagreement Memo are general in nature: Mere reproduction of the said SCN.

- Presumption that the exporter Doshi Impex claimed ineligible drawback.

The SCN issued is based on a presumption that the exporter Doshi Impex claimed an ineligible drawback of Rs. 9.49 Lakh in respect of 18 S/Bs, whose mention is nowhere in the said SCN. In fact the SCN under reference is silent about the communication from the investigating agency based on which the SCN under reference was issued, and the same is based on SCN received from Export Assessment, Air Cargo Complex, Sahar, Mumbai.

- Period Mismatch

The SCN is primarily based on the premise that the exporter had procured fake and bogus invoices from Mr. Suhel Ansari on which no physical movement had taken place. The SCN identifies such invoices from four suppliers in Para 10.4 of the SCN dated 03/11/2022 in Air Cargo Complex, which are considered to be fake. None of the subject invoices were issued in the name of M/s Doshi Impex belong to the period of April 2012 to July 2012 (and a few invoices during January 2013) for various fabrics.

However, the present Noticee, East West Freight Carriers Ltd. has handled 7 consignments for the exporter M/s Doshi Impex during the period from June 2016 to November 2016. These consignments are of readymade garments, made-ups as also of bangle sets, dulhan sets/necklace sets, kitchen utensils.

- Destination of goods was Indonesia and not Dubai, U.A.E.
- It is alleged in the SCN that the value of the export goods is around 35% of the drawback amount.
- All seven consignments were physically examined before permitting for export: NOC was granted by SIIB.
- Individual exporters are not required to submit the duty paying documents. If they were required to be furnished by the exporter, the proper officer should have called for the same before clearing the goods for export.
- The exporter is a seasoned exporter and is aware about the export procedures. They have exported various consignments in the past using other customs brokers.
- CB made the declarations as per documents available and checklist approved by the exporter after uploading the SBs on ICEGATE.
- CB declared the value on the basis of documents/information received from the exporter.
- CB had no occasion to examine the export goods before the Officers of Customs and they did not consider doing the same as it would lead to

- allegations of pilferage/theft by the exporter. CB has placed reliance on the decision of the Hon'ble tribunal in the case of M/s Krishna Shipping Agency Versus Commissioner of Customs (Airport and Administration), Kolkata reported in 2017(348) ELT 502 (Trib. Kolkata)
- CB cannot investigate the authenticity of the documents. CB has placed reliance on the decision of CC, Tuticorin vs. Moriks Shipping and trading Pvt. Ltd. 2008, ELT 577 (Tri. Chennai), Akanksha Enterprises vs. CC, Mumbai - I, [2006 (203) ELT 125 (Tri. Delhi) following the decision of the tribunal in case of Vetri Impex Vs. CC Tuticorin [2004 (172) ELT 347 (Tri. Chennai)]
 - That the CB is not responsible for declarations in the Shipping Bills.
 - That the role of the CB is limited and they cannot probe the exporter as they do not have the resources to do so. (Deepankar Sen Vs Commissioner of Customs, Kolkata 2003(159) ELT 260 (Tri-Kolkata)
 - That the essential ingredient for the alleged abetment is absent. (Discussed in para 14.3.3) (Commissioner of Customs, Mumbai Versus M. Vasi reported in 2003 (151) E.L.T. 312 (Tri. - Mumbai) & [Amritlakshmi Machine Works Vs CC (Import), Mumbai reported in 2016 (335) ELT 225 (Bom.)]
 - That the case timelines have not been adhered to as per Regulation 17(1) of the CBLR, 2018. Offence report was received on 03.11.2022 and the CB was issued SCN for inquiry under CBLR 2018 on 31.03.2023. (Unison Clearing Pvt. Ltd. & Others in 2018 (361) ELT 321 (Bom.))

7.3. No Violation of Regulation 10(d) of CBLR, 2018

Even otherwise, the SCN under reference is not sustainable on facts and the merits.

Contrary to the proposition in the impugned order, the CB could have no knowledge about the overvaluation of the two export consignments handled by them as-

- The shipping bills were filed on the basis of documents viz. invoice, packing list given by the exporter and as per the respective checklists approved by the exporter.
- The consignment involving claim for drawback was examined by the Customs Authorities and Let Export Order was granted after NOC from SIIB, ACC;
- The Customs Officers during examination did not consider the goods to be of inferior quality;
- Only Freight component of the consignment was higher than drawback;

- Any report from Consulate General of India, Dubai has no relevance to the exports handled by the CB as the export consignments handled by CB were exported to Indonesia;
- The statement of Surybhan Dhurphate of Sanket Overseas has also no relevance to the subject exports as he was no way concerned with the subject exports;
- The CB had no role in procurement, packing or transport of the export goods and as such the CB had no occasion to examine/ inspect the export consignment before the Customs Officers examined it; The CB could not have opened any of the export packages on its own as held by the Tribunal in case of Krishna Shipping Agency Vs CC (Airport & Administration) Kolkata 2017 (348) ELT 502 (Tr.- Kol)
- The CB was not required to go into the authenticity of the declarations made by the exporter, Refer the decision in the case of CC, Tuticorin Vs Moriks Shipping and Trading Pvt. Ltd. 2008 (227) E.L.T. 577 (Tri.- Chennai) upheld by the Supreme Court.
- It is relevant that the IO has also made similar observations in reference to the decisions of the Tribunal in case of Advent Shipping Agency Vs Pr.CC (A&A), Kolkata (2023) 2 Centax 157 (Tri-Cal) & Parvath Shipping Agency Vs CC(General), Mumbai 2017 (357) ELT 296 (Tri. - Mumbai)
- The CB was not an investigating officer to go into the procurement transactions of the exporter.

7.4. No violation of Regulation 10(e) of CBLR, 2018:

The charge of violation of Regulation 10(e) is not sustainable on the premise that the CB did not act diligently in ascertaining the correctness of the documents which they received from the exporter.

CB has also stated that the exporter has not complained that the CB imparted any incorrect information so as to alleged violation of Regulation 10(e).

7.5. No Violation of Regulation 10(f) of CBLR, 2018

CB submitted that they have not withheld any information contained in any order, instruction, or public notice relating to clearance of cargo or baggage issued by the Customs Authorities from the exporter. The exporter at any point of time has not made any allegation against the CB in this regard.

Circular No. 16/2009-Customs dated 25/05/2009 has no bearing on valuation of the export goods

It needs to be appreciated that the Circular was essentially addressing the question as to whether All Industry Rate of duty of duty drawback was restricted only to the Customs Allocation in case of Merchant Exporters who procured the goods from the open market.

The goods available in the market are deemed to be duty paid goods.

The Disagreement Memo makes an averment that the exporter could not produce any such details of manufacturing, production of the export goods, use of imported or excisable material in the manufacture. Therefore, it could not be ascertained if any duties have been paid or otherwise the export goods (terminal excise duties or the duties on inputs).

However, it needs to be appreciated that the Circular No. 16/2009-Cus dated 25/05/2009 in Para 5 thereof, categorically states that 'the goods available in the market are deemed to be duty paid goods. It reads as follows:

The report of the Drawback Committee has been examined in the Board. The goods available in the market are deemed to be duty paid goods. Hence, they bear an element of central excise duty, which needs to be reimbursed, if such goods are exported. Ideally, the terminal central excise duty paid at the time of clearance from factory should be refunded. However, that is not possible in case of export of goods purchased from the market as the trader exporter doesn't have duty paying documents. The next best option is to grant All Industry Rate (AIR) of duty drawback as AIR drawback represents average incidence of taxes suffered by inputs used in the export product. Granting this rate on the condition that the exporter would furnish CENVAT non-availment declaration may not be proper as such goods may have changed several hands before exports and the final exporter may not be aware of the actual manufacturer and whether CENVAT credit was availed on such goods.

In the circumstances, even the exporter could not be alleged to have violated the provisions of Rules 3, 16 and 16A of drawback rules as observed by the IO.

Even the declaration as per the Circular could not have established overvaluation of exported goods.

It needs to be appreciated that the said Circular did not require the exporter to declare the price at which the export goods were purchased by the Merchant Exporter from the Domestic market. As such even if the exporter had given declarations as prescribed in the said Circular, the undervaluation as alleged could not have been detected



Declaration under Circular No. 16/2009-Customs dated 25/05/2009 is only the administrative measure: Not a mandatory requirement under the Customs Act, 1962:

It may be appreciated that the declarations suggested in the circular were as a matter of abundant precaution to avoid double benefit being availed. The para 6 of the Circular also advises the Customs Houses to seek the relevant declarations at the time of export.

The IO has not appreciated that the Circular is in the nature of precautionary measure and not a mandatory requirement for allowing the claim to drawback. The relevant portion in Para 6 of the said circular reads as under:

However, as an abundant precaution, the merchant exporters sourcing their goods from the market and claiming central excise portion of duty drawback may be asked to specifically declare, at the time of export, that no rebate (both input rebate and final product rebate) shall be taken against the exports made against these shipping bills.

8. DISCUSSIONS AND FINDINGS

I have gone through the case, material evidence on record, the Show Cause Notice dated 23.03.2023, Inquiry Report dated 01.02.2024 & written submission dated 10.04.2024.

8.1. I observe that the charges against the said CB are of violation of Regulation 10(d), 10(e) & 10(f) of the CBLR, 2018 made vide Show Cause Notice No. 55/2022-23 dated 23.03.2023. The Inquiry Officer vide inquiry report dated 01.02.2024 held all the charges of violation of Regulation 10(d), 10(e) & 10(f) of the CBLR, 2018 as "Not Proved". A disagreement memo dated 07.03.2024 was issued with respect to charges under Regulation 10(d), 10(e) & 10(f) of the CBLR, 2018.

8.2. For brevity, I refrain from reproducing the brief facts of the case which have already been discussed above. I, now, examine the charges in the SCN sequentially.

8.3. I observe that in the said SCN, it has been alleged that the CB has violated the regulation 10(d) of the CBLR, 2018. The said regulation 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".

8.3.1. From facts of the case, I observe that the instant matter has emerged from the DRI investigation in the year 2012 which has revealed that fake invoices were supplied by one Shri Suhel Ansari to number of exporters so as to avail undue exports benefits. One such exporter was M/s. Doshi Impex. During further investigation for the period 2012-2016, it was revealed that the said exporter has filed a total of 18 Shipping Bills out of which 7 SBs were filed by the CB M/s East West Freight Carriers Ltd. Further, investigation revealed that the said Shipping Bills were not accompanied by the Annexure as mandated in the Circular 16/2009 dt. 25.05.2009. Vide said circular, it was made mandatory that merchant exporters who purchase goods from the local market for export shall have to declare at the time of export, the name and address of the trader from whom they have purchased the goods. They shall also have to declare that no rebate (input rebate and also the final product rebate) shall be taken against the Shipping bills under which they are exporting the goods.

8.3.2. I observe that the CB in their written submission has stated that the year of investigation as per the SCN issued is year 2012 whereas the CB has filed the Shipping Bill for the said Exporter in the year 2016 and therefore the SCN is not sustainable. I observe that the period of investigation in the instant case was from 2012-2016 and during the year 2016 the CB had filed 7 shipping bills and therefore the submission of the CB does not hold merit and therefore not sustainable. Further, the CB in their written submission had stated that declaration under Circular No. 16/2009-Customs dated 25.05.2009 is only the administrative measure and not a mandatory requirement under the Customs Act, 1962 does not appears to be true and correct. The relevant portion of the said Circular dated.... is reproduced for reference: -

"In view of the above, the Board has decided to accept the recommendation of the Drawback Committee in this regard. Thus, merchant exporters who purchase goods from the local market for export shall henceforth be entitled to full rate of duty drawback (including the excise portion). However, such merchant exporters shall have to declare at the time of export, the name and address of the trader from whom they have purchased the goods. They shall also have to declare that no rebate (input rebate and also the final product rebate) shall be taken against the Shipping bills under which they are exporting the goods. The merchant exporters who purchase goods from traders may therefore furnish the declaration, at the time of export, in the format annexed with this circular. This is issued in supersession of para (vi) of Circular No. 64/98-Cus dated 01.09.1998".

From plain reading of the above, it is amply clear that the Exporter were mandatorily required to file declaration as per the mandate of said Circular and thus the submission of the CB does not hold ground and liable to be rejected.

8.3.3. I observe that it is a matter of fact that this case is a part of larger syndicate which was hatched to avail undue export benefit by exporting cheaper material. The DRI investigation and report from the Consulate General of India, U.A.E has clearly established that the rate of clearance of the goods at the export destination are way cheaper than the export price declared in Indian port. There is no denying the fact that the CB holds very important place between Customs authorities and the Exporter/Importer. The CBLR, 2018 has placed lot of reliance on the CB in the form of various obligations. It is a matter of fact the export documents filed by the exporter in the said 7 Shipping bills were not accompanied by the mandatory annexure as required vide said Circular dated 25.05.2009. It is duty of the CB to advise his client to comply with Customs provision which the CB has failed in this case. In the instant case, if the CB would have been active and careful the gross over valuation of the export goods and related export fraud could have detected well on time. However, CB choose to be either negligent or had connived with the exporter. Thus, there is no iota of doubt that the CB failed to fulfil his statutory obligation to advise his client to comply with the provision of the Customs Act and failed to bring the non-compliance to the notice of the Deputy/Assistant Commissioner of the Customs, as well. Therefore, I hold that the CB has violated the provisions of Regulation 10(d) of CBLR, 2018.

8.4. I observe that in the said SCN, it has been alleged that the CB has violated the regulation 10(e) of the 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;”

8.4.1. As discussed Supra, the exporter firm M/s. Doshi Impex procured fake purchase bills from one Mr. Suhel Ansari against their export consignments to show the overpricing of the goods and this fact was corroborated from the report of Consulate General of India, Dubai and various statements of Mr Suhel Ansari & others.

8.4.2. I observe that the CB in their written submission has stated that their consignee country was Indonesia and not UAE and hence this averment made in the SCN is not relevant to their case. **They further submitted that they** used to verify the correctness of the classification declared by the exporter, restrictions or prohibitions if any on the goods meant for export. They have contended that the department has never raised any objection/query at the time of clearance of the exported goods

8.4.3. From the factual matrix of the case, I observe that this is not a stand-alone case, but one of the cases in larger syndicate of Customs fraud with roots flowing from one Shri Suhel Ansari. I observe that the said report from the Consulate General of India, UAE is strong evidence which shows the very nature of export fraud involved. The instant case being routed from Shri Suhel Ansari may have adopted the same modus operandi and thus the submission of the CB that this report is not relevant in their case does not hold merit and is not sustainable.

8.4.4. I find that as per the format annexed with the circular No. 16/2009-Customs dated 25.05.2009, the exporter should have furnished the complete name & address of the trader from whom they had purchased the goods, however, from records available I observe that such details were not provided by the exporter at the time of filing of the Shipping Bills.

8.4.5 I observe that the CB has an important role with respect of the filing of documents and clearance of the goods. A lot of faith has been placed on the CB by the Customs authorities in the era of trade facilitation and RMS facilitation. I also observe that this case was a part of large syndicate related to Export fraud and had CB been diligent in his duties such case could have been detected at the initial stage itself. Thus, I am of the considered view that the CB cannot shy away from the responsibility cast upon them under Regulation 10(e) of the CBLR, 2018 by stating that the department has never raised any objection/query at the time of clearance of the exported goods. Therefore, I found that there is no merit in CB's submission in this regard.

In view of the above, I hold that **the CB has violated the provisions of Regulation 10(e) of the CBLR, 2018.**

8.2.3. I observe that in the said SCN, it has been alleged that the CB has violated the regulation 10(f) of the 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;"

8.2.4. I observe that the CB in their written submission stated that the said exporter was a seasoned exporter and was aware about the export procedures and they have exported various consignments in the past using other customs brokers. I observe that under the CBLR, 2018 the CB is duty bound to not withhold any information from the client related to clearance of cargo or in other word has to provide all such information to the clients and thus the submission of the CB does not hold merit.

It is imperative that the CBs should have informed the exporter of the requirements of Customs Law and conveyed the details of all the instructions such as Circular 16/2009 dated 25.05.2009. The fact that the exporter exported goods in violation of the Customs law indicates that the CB had withheld information to the exporter in this regard.

In view of the above, I am of the considered view that the CB failed to inform the exporter about the instructions/public notices & thus the CB failed to exercise his duties and hence I hold that **the CB has violated the Regulation 10(f) of CBLR, 2018.**

9. I have gone through the various case laws referred by the CB in his various submissions and observed that the ratio of judgement of the said case laws are not squarely applicable in the instant case, as the facts and circumstances are different and clearly distinguishable.

10. While deciding the matter, I rely upon following judgements: -

10.1. 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:

"A Custom Broker occupies a very important position in the customs House and was supposed to safeguard the interests of both the importers and the Customs department. A lot of trust is kept in CB by the Government Agencies and to ensure it is made under CBLR, 2013 and therefore rendered themselves liable for penal action under CBLR, 2013 (now CBLR, 2018)".

10.2. In case of M/s Cappithan Agencies Versus Commissioner of Customs, Chennai-Viii, (2015(10) LCX 0061), the Hon'ble Madras High Court had opined that: -

i. *The very purpose of granting a licence to a person to act as a Customs House Agent is for transacting any business relating to the entry or departure of conveyance or the import or export of goods in any customs station. For that purpose, under Regulation 9 necessary examination is conducted to test the capability of the person in the matter of preparation of various documents, determination of value procedures for assessment and payment of duty, the extent to which he is conversant with the provisions of certain enactments, etc. Therefore, the grant of licence to act as a Custom House Agent has got a definite purpose and intent. On a reading of the Regulations relating to the grant of licence to act as CHA, it is seen that while CHA should be in a position to act as agent for the transaction of any*

business relating to the entry or departure of conveyance or the import or export of goods at any customs station, he should also ensure that he does not act as an Agent for carrying on certain illegal activities of any of the persons who avail his services as CHA. In such circumstances, the person playing the role of CHA has got greater responsibility. The very description that one should be conversant with the various procedures including the offences under the Customs Act to act as a Custom House Agent would show that while acting as CHA, he should not be a cause for violation of those provisions. A CHA cannot be permitted to misuse his position as CHA by taking advantage of his access to the Department. The grant of licence to a person to act as CHA is to some extent to assist the Department with the various procedures such as scrutinizing the various documents to be presented in the course of transaction of business for entry and exit of conveyances or the import or export of the goods. In such circumstances, great confidence is reposed in a CHA. Any misuse of such position by the CHA will have far reaching consequences in the transaction of business by the customs house officials. Therefore, when, by such malpractices, there is loss of revenue to the custom house, there is every justification for the Respondent in treating the action of the Petitioner Applicant as detrimental to the interest of the nation and accordingly, final order of revoking his licence has been passed.

ii. In view of the above discussions and reasons and the finding that the petitioner has not fulfilled their obligations under above said provisions of the Act, Rules and Regulations, the impugned order, confirming the order for continuation of prohibition of the licence of the petitioner is sustainable in law, which warrants no interference by this Court. Accordingly, this writ petition is dismissed.”

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

"Para 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 mens rea 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."

10.4 In this context, I rely upon the judgment of Hon'ble CESTAT, Mumbai in the case of M/s Eagle Transport Services Vs Commissioner of Customs, Mumbai in 1997 (96) E.L.T. 469 (Tribunal) wherein though the matter was different yet the ratio of judgement can be applied to the present case. In this case, Hon'ble CESTAT, Mumbai has held at para no. 7 (relevant portion) that "*a Custom house agent has a very significant role to play in the clearance of goods through Customs and Port Trust. Such clearance involves application of many specialized laws and detailed procedures often contain complex statutory requirements. It is for this reason that Customs Brokers have been licensed. Before he is granted permanent license, he has to qualify an examination in which his knowledge of relevant procedures is vested.*

The object of these regulations is to ensure that the Customs Brokers acts honestly and efficiently in the conduct of their business. It is not difficult to foresee the consequences that would aim the Custom House Agent does not co-act in such a manner. The Custom House Agent makes various representations before the Custom House on behalf of the importer and exporter relating to the nature of the goods conditions under which they were imported their value etc. The statements that he makes and the information that he provides are crucial for assessing the goods to duty and deciding whether the import is prohibited or not. The Custom House Agent thus can the status of a professionally qualified person akin to an advocate, Chartered Accountant or number of other professions which requires a minimum standard of knowledge for minimum standards of conduct. If the Custom House Agent acts negligently or dishonestly, the Custom House can be defrauded money due to the Government, and in good faith permit import or export of prohibited goods."

11. In a regime of trade facilitation, a lot of trust is being placed on the Customs Broker who directly deals with the importers/exporters. Failure to comply with regulations by the CB mandated in the CBLR, 2018 gives room for unscrupulous persons to get away with import-export violations and revenue frauds. The CB deliberately and knowingly indulged himself in declaring higher value of the goods using fake invoices, to avail higher export benefits. The facts on record prove that CB had violated various provisions of CBLR, 2018 with mens rea.

12. I hold that the proof of charges is acceptable and tenable based on the available evidence, the facts and circumstances of the case, which certainly warrant penal action against the CB. Therefore, for their acts of omission and commission, CB M/s. **East West Freight Carriers Ltd**, Customs Broker License

No. 11/595 (PAN: AAACE0996J) is held liable and guilty for violating the provisions of CBLR, 2018 as mentioned above. I hold that the CB has failed to discharge his duties cast upon him with respect to Regulation 10(d), 10(e) & 10(f) of CBLR, 2018 and is liable for penal action. Accordingly, I pass the following order:

ORDER

13. I, Principal 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) The CB License No. 11/595 is ordered to be revoked under regulation 14 of the CBLR.
- (ii) I hereby order for forfeiture of the entire amount of security deposit furnished by the CB M/s. **East West Freight Carriers Ltd**, Customs Broker License No. 11/595 (PAN: AAACE0996J), under Regulation 14 of the CBLR, 2018.
- (iii) I, hereby impose penalty of Rs. 50,000/- (Fifty Thousand Rupees Only) on M/s. **East West Freight Carriers Ltd**, Customs Broker License No. 11/595 (PAN: AAACE0996J) under Regulation 18 of the CBLR, 2018.
- (iv) I hereby order that the CB surrender the original License as well as all the F, G & H cards issued there under immediately.

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.


(SUNIL JAIN)

Principal Commissioner of Customs(G)

NCH, Mumbai-I

To,

M/s. East West Freight Carriers Ltd, Customs Broker License No. 11/595 (PAN: AAACE0996J),

Copy to:

1. The Pr. Chief Commissioner/ Chief Commissioner of Customs, Mumbai I,II, III Zone.
2. All Pr. Commissioners/Commissioners of Customs, Mumbai I, II, III Zone.
3. DRI, MZU, Mumbai.
4. SIIB (X), ACC, Sahar, Mumbai.
5. CIUs of NCH, ACC & JNCH
6. EDI of NCH, ACC & JNCH
7. ACC (Admn), Mumbai with a request to circulate among all departments.
8. JNCH (Admn) with a request circulate among all the concerned.
9. Cash Department, NCH, Mumbai.
10. Notice Board
11. Office Copy