



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/Actn/161/2021-CBS

आदेश दिनांक/Date of Order: 25.06.2024

CAO No. 19/CAC/PCC(G)/SJ/Adj-CBS

जारी दिनांक/Date of issue: 25.06.2024

संख्या:

DIN : 20240679OC000000E3DA

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।
This copy is granted free of charge for the private use of the person to whom it is issued.
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, १९८२, 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 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 संदर्भ 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 ब्याजवलगाए गए जुर्माने की राशि रु. पाँच लाख या इस से कम होती रु. 1000/-, (ii) यदि यह राशि रु. पाँच लाख से अधिक हो किंतु पचास लाख से अधिक न होती रु. 5000/- एवं (iii) यदि यह राशि रु. पचास लाख से अधिक होती 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.

Brief Facts:

1.1 M/s Fairdeal Shipping Agency Pvt. Ltd. (M/s. FSAPL), (PAN: AAACF5033HCH001), (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/091, issued by the Commissioner of Customs, Mumbai under regulations of CHALR, 1984, [Now regulation 7(2) of CBLR, 2013] and having address registered at 601, Sujata Chamber, 5th Floor, AG Marg, Masjid (West), Mumbai 400 009.

1.2. An offence report in the form of Show Cause Notice bearing no. SD/INT/APU/MISC-11/2017-18 dated 28.02.2013 issued by Principal Commissioner of Customs (Preventive), R&I Division, Mumbai was received wherein it was informed that importer M/s Adler Mediequip Pvt. Ltd (having registered address as Plot No. A-1, MIDC, Sadavali (Devrukhh), Taluka-Sanghmeshwar, Dist- Ratnagiri, Maharashtra) [herein referred as importer] attempted to evade customs duty by claiming undue benefit of Notification No. 50/2017 dated 30.06.17 [Sr. No. 260 (ii)].

1.3. The importer M/s. Adler Mediequip Pvt. Ltd., filed Bill of Entry No. 3100605 dated 04.09.17 [herein referred as B/E] through their CB M/s Fairdeal Shipping Agency Pvt. Ltd. with declared goods as Titanium Alloy (Forged and Machined) as per ASTM F136-11 ELI- for Hip Prosthesis covered under RITC 81089090 and quantity of goods was in numbers instead of Kgs as required under said chapter heading. The importer appeared to have wrongly claimed benefit of Notification 50/2017 dated 30.06.17 [Sr. No. 260 (ii)] by mis-declaring the goods and wrongly availed the benefit of Notification No. 50/2017 dated 30.06.17 [Sr. No. 260 (ii)].

1.4. The investigating agency put the consignment on hold vide letter dated 05.09.17 and goods covered under the said B/E were 100% examined under Panchnama dated 08.09.17 in presence of the authorized representative of the CB.

1.5. During the examination of the goods, it was found that in the said B/E, M/s. Adler Mediequip Pvt. Ltd. had declared the goods as "Titanium Alloy (Forged and Machined)" however, in the Certificates of Conformity found with the goods, the description was mentioned as "Legend Cementless Hip Stem" which was explicitly other than the goods declared in the aforesaid B/E.

1.6. The goods covered under said B/E No. 3100605 dated 04.09.2017 were seized on 27.09.2017 under the reasonable belief that goods were mis-declared and was not eligible for the benefit of the above mentioned exemption notification, hence, liable for confiscation under the provisions of the Customs Act, 1962.

1.7. During investigation, it was noticed that importer M/s Adler Mediequip Pvt. Ltd. had also imported similar goods in the past by availing benefit of similar notification. The data was called from the EDI/ACC wherein similar benefit of Notification was availed. From scrutiny of the data received from EDI/ACC it was observed that the total assessable value of the goods wherein the benefit of similar notification was availed, was found to be Rs. 11,71,51,576/- and Customs duty payable was Rs. 3,03,92,524/-.

1.8. During the course of investigation, various statements were recorded:

1.8.1 Statement of **Rajiv K. Sadavarte, Director of M/s. Fairdeal Shipping Agency Pvt. Ltd.** was recorded on 21.09.2017 wherein he inter alia stated that:

- a) There are three directors in the CB firm M/s Fairdeal Shipping Agency Pvt. Ltd and he is one of the Directors of the said CB firm. The other two Directors of the company are Shri Yogesh L. Gori & Shri Rajesh S. Gaikwad. All of them used to digitally sign the Customs documents.
- b) They filed the Bill of Entry after receiving the documents such as Invoice, Packing list, AWB and other related documents from the importers.
- c) They used to file a check list and forwarded it via email to the importer for approval and many times importer advised for changes and as per importer's instructions, changes were made and accordingly documents were filed.
- d) In respect of the B/E No. 3100605 dated 04.09.2017, the representative of importer Shri Nayan Dhane instructed him to file the said B/E No. and to avail the benefit of Notification No. 50/2017 dtd. 30.06.2017 in terms of Sr. No. 260(ii).
- e) As the importer had been availing the benefit for the past several cases, the CB firm did not confirm from the importer whether the importer was eligible for the benefit of the said Notification or not and assumed that the importer might be eligible for availing the benefit of said Notification.
- f) Due to some unavoidable circumstances, he was unable to attend the examination of the goods carried out under panchanama, however, he had duly authorized Shri Umesh Mhashelkar (G-Card holder) to represent on his behalf and instructed him to be present there.
- g) He was informed that the goods found during examination were articles of Titanium after forging and machining process and the description mentioned in the Certificates of conformity, found along with the goods, were "Legend Cementless Hip Stem", which was other than the description mentioned on the B/E i.e. "Titanium Alloy (Forged and Machined).
- h) It was his duty to verify the details being submitted by the importer before incorporating them in the B/E.

1.8.2 Statement of **Shri Amarendra G. Pawar, Director, Strategic Operations of M/s. Adler Mediequip Pvt. Ltd** was recorded on 22.09.2017 wherein he inter alia stated that:

- a) He is the authorized person to give statement related to the technical aspects of the process followed at M/s Adler Mediequip Pvt. Ltd. and for other issues he was supposed to take help from Advocate/technical experts.
- b) He is the head of manufacturing unit in India and responsible for the operations of manufacture.
- c) In relation to the imported goods, the process of forging and machining was carried out by the supplier and subsequently, remaining process viz. inspection, cleaning, sterilization, primary packing, secondary packing etc, was to be done at their end.
- d) He was aware of the benefit of exemption notification in the said B/E, however, he had no idea about the type of exemption and that Mr. Swapnil Mahajan, Finance Head of M/s Adler Mediequip Pvt. Ltd. was the person to take such type of decision.
- e) He did not have any idea whether the benefit of Notification No. 50/2017 dated 30.06.2017 in terms of Sr.No. 260(ii) was available only for the import of Titanium Alloys for the manufacture of orthopedic implants falling under heading 902110 and that he would submit his reply after consulting the consultant.

1.8.3 Statement of **Shri Swapnil Mahajan, Finance Specialist of M/s. Adler Mediequip Pvt. Ltd** was recorded on 03.10.2017 wherein he inter alia stated that:

- a) He looked after the finance related matter in the company viz. costing of inputs, factory cost which included power, labour, machinery etc. in addition to various types of taxes like Excise, Service tax, GST & Customs etc.
- b) He used to decide the HSN codes/RITC and benefit of notification on any imported goods in consultation with Mr. Amarendra Pawar, Director of M/s Adler Mediequip Pvt. Ltd. although his decision used to be final and he did not consult any expert/consultant in this regard.
- c) He did not maintain any records of such discussion with Mr. Amarendra Pawar regarding decision on HSN codes/RITC and exemption benefits as these used to be verbal.
- d) He did not take advice from the CHA.
- e) The goods imported fall under Chapter 81, specifically 81089090 and were used in the manufacture of orthopaedic implants, therefore, eligible for exemption.

- f) He had not checked the unit of goods imported under RITC 81089090 before finalizing the RITC and exemption benefits.
- g) The impugned imported goods undergo the process of cleaning, blister packing, sterilization and secondary packaging and were used in the manufacture of orthopaedic implants.
- h) Titanium Alloys is a material & forging and machining process are carried out abroad and not in India and that they generally receive forged and machined product.

1.8.4 Statement of **Shri Nayan Vinayak Dhane, Purchase Officer of M/s Adler Mediequip Pvt. Ltd** was recorded on 03.10.2017 wherein he inter alia stated that:

- I. He looked after the purchase activities for the company viz. Raw materials, Titanium alloy, Titanium alloys (Forged and Machined), Medical grade stainless steel, chrome cobalt, Plastic (UHMWPE) and packing materials etc.
- II. He placed purchase order to different countries for different items viz. Titanium was purchased from Titanium industries (UK/USA Branch); Acnis International, France; ZAPP Precession, Germany & Orchid Orthopedic, England; S S Steel from Acnis International, France; ZAPP Precession, Germany, Chrome Cobalt from Acnis International, France,; ZAPP Precession, Germany; Titanium industries (UK/USA Branch); Plastic (UHMWPE) from Orthoplastic Limited, UK and Packaging materials from Cartolux, China.
- III. Their finance department provided Bond to the CHA to file the said B/E under the benefit of Notification No. 50/2017 dated 30.06.2017 vide Sr. No. 260 (ii); that he had no idea about the Notification No. 50/2017 dtd. 30.06.2017.
- IV. The Certificate of conformity was verified by the Quality department of his company.
- V. He did not know the difference between Titanium Alloys and Titanium Alloy (Forged and Machined) and that the same can be explained by the Head of quality department of the company.

1.9. Importer M/s Adler Mediequip Pvt. Ltd. vide letter dtd. 06.11.2017 informed that the company had carried out its internal review and was in agreement with the view of the Customs authorities that the exemption under Entry No. 260 of Notification No. 50/2017 dtd. 30.06.2017 could not be availed for the goods covered under the said B/E. In addition to this, Company also requested to make payment of applicable Customs duties and other charges in relation to the said B/E.

1.10. M/s Adler Mediequip Pvt. Ltd. was informed that the goods covered under

subject B/E cannot be released only on payment of duty and interest as investigation for the current import and earlier imports made by the company is under way. It was also informed that M/s Adler Mediequip Pvt Ltd. (IEC 0395030170) had filed 59 Bills of Entry for which benefit of Notification No. 12/2012 dated 17.03.2012 or 50/2017 dated 30.06.2017 (Effective at the time of clearance) was wrongly availed. Hence, the company was liable for payment of the applicable duty/interest/penalty for those goods also.

1.11. M/s Adler Mediequip Pvt. Ltd. vide its letter dtd. 01.02.2013 (RUD-13) submitted that they were of the view that differential duty payable in relation to the 59 Bills of Entries under investigation is Rs.2,33,31,027/-. A demand draft No. 177517 dtd. 01.02.2013 of Rs. 3,03,79,624/- issued by HSBC Ltd. Mumbai in favour of Principal Commissioner of Customs (Preventive), Mumbai was enclosed which was the applicable duty amount along with interest. The same was deposited in the treasury vide Challan No. 127 dtd. 02.02.2013.

1.12. On perusal of the above facts, the statements of various persons and the offence report, it appears that:

- a) The CB M/s FSAPL did not cross check/ verify whether the benefit of Notification No. 50/2017 dtd. 30.06.2017 was being correctly availed by the importer or not and blindly complied with the order/instructions of the importer. Thus, CB failed to advise the importer regarding the conditions required to avail notification benefit and also did not inform the DC/AC regarding the same. Thus CB appears to have violated regulation 11(d) of CBLR, 2013.
- b) The director of the CB M/s FSAPL in his statement has stated that they used to file a check list and forward it via email to the importer for approval and as per importer's instructions, changes were made and accordingly documents were filed. The CB also admitted that he did not confirm from the importer whether he was eligible for the benefit of the said Notification or not. Hereby it is evident that the CB was completely dependent on the importer and CB failed to impart correct information to the importer regarding conditions of importability under notification benefit. Thus CB appears to have violated regulation 11(e) of the CBLR, 2013.
- c) Though the importer had already imported the goods under notification benefit, it was the duty of the CB to check & verify the same and inform the importer about the conditions required to avail the said notification benefit, but the CB did not inform the importer about the conditions required to avail the said notification benefit and kept on filing BE as per the importer's instructions. Thus, CB appears to have violated regulation 11(f) of the CBLR, 2013.

1.13. In view of the above facts, it is evident that the CB was working in a seriously negligent manner and was in violation of the obligations casted upon them under the CBLR, 2013. By their acts of omission and commission, it appears that the said CB has violated Regulation 11(d), 11(e), & 11(f) of the Customs Brokers Licensing Regulations, 2013 and rendered himself for penal action under Regulations 14, 17 & 18 of CBLR, 2013. The said regulations are as follows:

Regulation 11 (d) of the CBLR, 2013.- *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 11 (e) of the CBLR, 2013: *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 11(f) of the CBLR, 2013: *A Customs broker shall not withhold information contained in any order, instruction or public notice relating to clearance of cargo baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;*

2. Suspension/Revocation of the License:

In pursuance of the offence report received in the said matter, the CB license no. 11/091 was suspended vide Order No. 11/2013-19 dated 11.05.2013 in contravention of Regulations 11(d), 11(e), & 11(f) of CBLR, 2013 as per Regulation 19(1) of the CBLR, 2013

Subsequently, the Suspension of the CB license was continued vide Order No 24/2013-19 dtd 18.06.2013 as per Regulation 19(2) of the CBLR, 2013 after giving PH opportunity to the CB.

3. Show Cause Notice:

Inquiry proceedings were initiated against CB firm M/s Fairdeal Shipping Agency Pvt. Ltd. (M/s. FSAPL) vide **Show Cause Notice No 03/2013-19 dated 11.05.2013** and vide the said notice, CB M/s FSAPL were called upon to show cause, as to why the licence bearing no. 11/091 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 18 read with 20 & 22 of the CBLR, 2013, for their failure to comply with the provisions of CBLR, 2013.

Further, they were directed to appear for a personal hearing and to produce proof of evidence/documents if any, in their defence to Shri Onkar Nath Pandey,

Asst. Commissioner of Customs who was appointed an inquiry officer to conduct inquiry proceedings under regulation 20 of CBLR, 2013.

4. Before the enquiry proceedings could be completed, the CB filed an appeal before Hon'ble CESTAT, Mumbai Bench against the Order No. 24/2013-19 dated 18.06.2013. The Hon'ble Tribunal vide Order No. A/85474/2019 dated 14.02.2019 revoked the order of suspension. The Hon'ble CESTAT also ordered that licensing authority is, however, at liberty to proceed with whatever lies within the mandate of law in regulation 20/17 of Customs Broker Licensing Regulation on 2013/2013. Accordingly, the CB licence was restored vide Notice No.101/2019-20 dated 18.06.2019 in compliance of Tribunal Order dated 14.02.2019.

5. The department filed a Custom Appeal No.14 of 2020 against the Tribunal order dated 14.02.2019 before Hon'ble Bombay High Court. Hon'ble Bombay High Court vide Order dated 22.06.2023 upheld the Tribunal Order dated 14.02.2019 and dismissed the department's appeal & held that.

“2. We have heard learned counsel for the parties and perused the record. The finding of the tribunal is at page 129. The tribunal has given finding of fact that despite lapse of 90 days from the date of suspension order, no action has been initiated. This fact has not been disputed by the appellant. Since no action was taken within a period of 90 days from the date of suspension, the order of suspension was revoked. We do not find any substantial question of law arising from the said order. Therefore, the appeal is dismissed.”

6. Shri Omkarnath Pandey, Assistant Commissioner of Customs, the Inquiry Officer in this case, retired from service and Shri Akshay Patil, Deputy Commissioner of Customs was appointed fresh/new Inquiry Officer on 28.12.2021 to conduct enquiry and complete the proceedings.

7. The CB filed another Writ Petition No. (L) 23911 of 2023 dated 18.10.2023 before Hon'ble High Court and prayed to quash the inquiry proceedings/ orders dated 11.05.2013 and to stay the proceedings of order/SCN dated 11.05.2013. However, till date, no stay has been granted in the aforesaid Writ Petition.

8. Inquiry Report:

Inquiry officer submitted Inquiry report dated 29.12.2023 wherein the charges against the said CB M/s Fairdeal Shipping Agency Pvt. Ltd. in respect of violation of regulations 11(d), 11(e), & 11(f) of CBLR, 2013 were all held as “Proved”.

8.1 Details of Personal Hearing:

Inquiry officer in his report has stated that in compliance of the SCN No. 03/2013-19 dated 11.05.2013, the said CB firm was given sufficient opportunities to appear for hearing & submit the evidences/documents in their defence. The last PH was granted to the CB on 08.11.2023. However, the CB did not participate in the hearing and requested for keeping the matter in abeyance till the disposal of the Writ Petition filed by the CB.

Since the CB firm failed to appear in any of the 3 hearings & did not submit any written representation, the matter was decided ex-parte without further delay.

8.2 Comments of the Inquiry Officer

a) Article of Charge-I:- Violation of Regulation 11(d) of CBLR, 2013

As per Regulation 11 (d) of the CBLR, 2013:- *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;*"

The inquiry officer in his report stated that the importer M/s Adler Mediequip Pvt. Ltd by suppression of facts and willful mis-statement and in collusion with the CB Firm tried to evade payment of Customs duty by claiming benefit of Notification No. 50/2017 dtd. 30.06.2017 in terms of Sr. No. 260 which was not available to them in the case of import covered under Bill of Entry No. 3100605 dtd. 04.09.2017 as well as past consignments.

Further, IO stated that Shri Rajiv K. Sadavarte, Director of M/s. Fairdeal Shipping Agency Pvt. Ltd. in his statement recorded on 21.09.2017 admitted that the importer Shri Nayan Dhane instructed him to file the said B/E No. availing the benefit of Notification No. 50/2017 dtd. 30.06.2017 in terms of Sr. No. 260(ii). The CB did not check the importability/conditions under said notification and blindly complied with the order/instructions of the importer. IO submitted that the CB did not guide the importer and thus, violated of the obligations cast upon them under Regulation 11 (d) of CBLR, 2013. Accordingly, IO held the Article of Charge alleging violation of Regulation 11(d) of CBLR, 2013 as "Proved".

b) Article of Charge-II:- Violation of Regulation 11(e) of CBLR, 2013

As per Regulation 11(e) of CBLR, 2013- *" 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".*

The inquiry officer in his report stated that the importer, by suppression of facts & mis-declaring the goods, availed the benefit of Notification No. 50/2017

dtd. 30.06.2017 in terms of Sr. No. 260 (which was not available to them in the case) and tried to evade payment of customs duty in collusion with the CB Firm for the present consignment covered under Bill of Entry No. 3100605 dtd. 04.09.2017 as well as past consignments.

Further, IO stated that the CB filed the said Bill of Entry without cross-checking Notification No. 50/2017 dtd. 30.06.2017. The CB just blindly followed the importer's instruction without making due diligence in ascertaining the correctness of the applicability of the said notification and thus violated the regulation 11(e) of CBLR, 2013. Accordingly, IO held the Article of Charge alleging violation of Regulation 11(e) of CBLR, 2013 as "Proved".

c) Article of Charge-IV: Violation of Regulation 11(f) of CBLR, 2013

As per Regulation 11(f) of CBLR, 2013 "*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 Commissioner of Customs, from a client who is entitled to such information*".

The inquiry officer in his report stated that Shri Rajiv K. Sadavarte, Director of M/s. Fairdeal Shipping Agency Pvt. Ltd. as per his statement recorded on 21.09.2017 admitted that he was acting on instruction of the importer. The CB acted on assumption that the importer had been availing the benefit for the past several cases, so he might be eligible for the said benefit.

Further IO stated that the CB never discussed conditions of Notification No. 50/2017 dtd. 30.06.2017 with the importer M/s Adler Mediequip Pvt. Ltd, which indicates that the CB withheld the information contained orders, instructions or public notices relating to clearance of cargo from the importer of the goods, which led to the duty evasion in the said case. thus violated the regulation 11(f) of CBLR, 2013. Accordingly, IO held the Article of Charge alleging violation of Regulation 11(f) of CBLR, 2013 as "Proved".

9. Submission of the CB & Records of the Personal Hearing:

In pursuance of the Inquiry Report dated 29.12.2023, the CB M/s Fairdeal Shipping Agency Pvt. Ltd. (M/s. FSAPL) was given opportunity to give their submission in their defence on fixed date of personal hearing on 30.04.2024.

Shri Rajiv Sadavarte & Shri Yogesh Gori, both directors of the CB firm alongwith their authorised advocate Shri Anil Balani, appeared on the given date and requested that they would submit the written submission in 7 days time.

The CB did not appear before the inquiry officer which shows lackadaisical approach of the CB. CB submitted written submission dated 07.05.2024 . The key points of the submission is as follows:

- a) The charged CB had cleared only 17 shipments on behalf of the importer.
- b) The importer was claiming benefit of Notification on regular basis and thus the CB filed the Bills of Entry after verifying earlier Bills of Entry.
- c) The order dated 18.06.2013 was quashed by the Hon'ble CESTAT vide an ORDER NO: A/85474 / 2019 dated 14.02.2019 by holding as under:-

6. The proceedings have its origin in the availment of an exemption notification. Determination of the appropriate rate of duty, and ascertaining eligibility for exemption/concession in a notification, is not the responsibility of the customs broker. That lies exclusively, and entirely, within the empowerment of the 'proper officer' designated to assess the consignment. The taxing statute does not envisage transfer, or delegation, of such authority to non-officials. It was patently incorrect on the part of the competent authority to consider this to be a ground for suspension, and more so, as suspension is a preliminary for revocation and revocation is a consequence of circumstances enumerated in regulation 18 of 5 C/88422/2013 Customs Broker Licensing Regulation, 2013. There has been a perverse resort to the statutory powers without the competence to do so. Such whimsical action is deplorable.

7. In view of the above, we revoke the order of suspension. The licensing authority is, however, at liberty to proceed with whatever lies within the mandate of law in regulation 20/17 of Customs Broker Licensing Regulation, 2013/2013. [emphasis applied]

- d) The above order of the Ld. CESTAT was implemented, though the department also filed a Custom Appeal No. 14 of 2020 under section 130 of the Customs Act, 1962 against the CESTAT Order dated 14.02.2019 before the Hon'ble High Court but the same has been dismissed vide an Order dated 22.06.2023.
- e) The CB license which was suspended and made inoperative on 11.05.2013 was restored only on 18.06.2019 by revoking suspension.
- f) The CB had already undergone huge punishment for a long period of 13 months for the allegation which was not part of his duties or obligations at all and thus the facts of the case require that the SCN dated 11.05.2013 be dropped.
- g) The importer were duly registered with the Central Excise Authorities under the Central Excise Act and before commencing imports, the importers had taken registration under Custom (Import of Goods at Concessional Rate for Manufacture of Excisable Good) Rules 1996 and

Customs (Import of Goods at Concession Rate of Duty for Manufacture of Excisable Goods Rules 2016 and 2017 (Hereinafter referred to as the Rules), and they have executed the bonds as per these Rules.

- h) The claim of exemption notification and classification of the goods was not only decided by the importers before handling of the clearances by the CB but the same was also approved by the jurisdictional Central Excise Authorities. In this regard kind attention is invited to the CBIC Circular No. 46/96-Cus dated 30.08.1996.
- i) Point no 7 of the said circular reads as *“It may be mentioned that the importer manufacturer would have to make an application (Annexure III) every time he wishes to make the import. The application may be filled by the holder of the registration certificate in quadruplicate and submitted to the Range Superintendent who shall forward them after verification to the Assistant Commissioner of Central Excise. After the Assistant Commissioner of Central Excise endorses the necessary details thereon, the original should be sent to Assistant Commissioner of Customs, duplicate to Range Superintendent, triplicate may be retained by Assistant Commissioner of Central Excise as office copy and the quadruplicate may be returned to registration certificate holder. The Assistant Commissioners of Central Excise and Superintendents of Central Excise may be instructed to deal with the applications submitted by the importer manufacturer expeditiously and to ensure that the necessary endorsements for availing the exemption are issued without any delay. They should be asked to deal with and dispose of the applications the same day it is received in their office.”*
- j) Whether the Bill of Entry was assessed under RMS or were Re-assessed under section 17(2) of the Act, the proper officer duly checked the Acceptance letters issued by the Central Excise and debited it at the time of release for home consumption as per the Compulsory Compliance Requirements as per the above CBIC Circular.
- k) Shri Rajiv K. Sadavarte Director of the CB firm was recorded wherein he explained the facts as were known to him and he further deposed that they have filed the B/E claiming benefit of exemption notification as per the instructions of the importer and they have always been forwarding the check list to the importer before finalization and only after their approval, they were finalizing the B/E. It was categorically stated that the B/E was filed under claim of Notification as per the instruction of the Importer and there was no doubt about the any ineligibility of the importer's' claim.
- l) The director of the CB firm and the importers were issued with the SCN No. SD/Int/APU/03/2017-18 dated 28.2.2013 issued under section 124 of the Customs Act, 1962.

- m) The above SCN dated 08.02.2013 was adjudicated by the Commissioner of Custom (Import), ACC, Mumbai vide Order-in-Original CAO No. CC-VA/08/2019-20 Adj.(I) ACC dated 11.06.2019 (Copy enclosed as Exhibit 'C') and the proceedings as far as these were directed against the director of the CB herein were dropped.
- n) It is mandatory to complete the Inquiry and submit inquiry Report within 90 days from the date of notice issued under sub Regulation 1 of regulation 20 or 17 of the CBLR 2013/2013 and thus there was delay in passing the final order within six months from the date of the SCN dated 11.05.2013. Therefore, the proceedings initiated vide SCN dated 11.05.2013 are required to be dropped.
- o) No Inquiry has been conducted at all and thus the observations /opinions or any findings in the said IR are required to be discarded in limina as the same are totally void. The inquiry was being initiated after delay of more than five years without even supplying the relied upon documents /list of witnesses or giving any reasonable opportunity.
- p) CB was forced to file a Writ Petition No. (L)/29311/2023 before the Hon'ble High Court for quashing the Notice dated 11.05.2013 on various grounds mainly on the ground of limitation and in this regard relied upon various judgments of the High Court's including of Bombay High Court.
- q) The CB did not receive any notice or any reply from the IO including to their request to furnish the copies of RUD with list thereof or list of witnesses or the decision to continue with the Inquiry ignoring the pendency of the Petition and it is only after the Hon'ble Commissioner fixed the date for hearing in the matter and forwarded the IR, the CB came to know that the Inquiry has since been closed holding that the charges are held to be proved.
- r) The Inquiry officer also did not bring on record any communication made by him with the CB Section, did not even inform that the request for examining witnesses is rejected and did not ask or gave any opportunity to the CB to file the defence brief.
- s) The importer was already registered with the Central Excise and have executed the bond and the CB had filed the documents after prima facia being satisfied that the documents are in order and the claim of the importer is bonafide and there is no evidence to prove that the CB had acted in any malafide manner and or were aware that the benefit is being claimed wrongly or erroneously.
- t) The CB relied upon on two very recent Judgments of the Hon'ble Tribunal wherein the allegation of violation of the CBLR were set-aside

- a. M/s. Anax Air Services Pvt. Limited versus Commissioner of Customs, New Delhi....
- b. Commissioner of Customs, New Delhi (Airport and General) Commissionerate New Custom House, New Delhi-110037 Versus M/s CRM Logistics Private Limited.

10. Discussions & Finding:

I have gone through the case, material evidence on record, Inquiry Report dated 29.12.2023, written submission dated 07.05.2024

10.1 I observe that the charges against the said CB is of violation of regulation 11(d), 11(e), & 11(f) of CBLR, 2013 made vide Show Cause Notice No. 03/2013-19 dated 11.05.2013 . The Inquiry Officer vide inquiry report dtd 22.12.2023 held all the charges of violation of regulation 11(d), 11(e), & 11(f) of CBLR, 2013 as "Proved".

10.2 I find that the importer filed B/E 3100605 dated 04.09.2017 wherein goods were declared as Titanium Alloy (Forged and Machined). The subject B/E was cleared under RMS and benefit of Notification No. 50/2017 dtd 30.06.2017 Sr. no. 260(ii) was claimed. During examination of the goods, certificate of conformity was found along with the goods wherein description of goods was mention as "Legend Cementless Hip Stem" which shows that there was mis-declaration in terms of description and hence, the importer was not eligible for benefit of Notification No. 50/2017 dtd 30.06.2017.

Further investigation revealed that the said importer had cleared a total of 59 Bills of Entry and had wrongly availed notification no 50/2017 and notification no 12/2012. Out of these B/Es, 17 Bills of Entry had been filed by the CB M/s. Fairdeal Shipping Agency Pvt. Ltd. Accordingly, SCN dated 11.05.2018 was issued wherein the CB was charged with the violation of regulation 11(d), 11(e) & 11(f) of CBLR, 2013.

10.3 I observe that with respect to the said allegation, the CB has inter alia submitted that-

- a) The claim of exemption notification and classification of the goods was not only decided by the importers before handling of the clearances by the CB but the same was also approved by the jurisdictional Central Excise Authorities as per the CBIC Circular No. 46/96-Cus dated 30.08.1996.
- b) The importer were duly registered with the Central Excise Authorities under the Central Excise Act and before commencing imports, the importers had taken registration under Custom (Import of Goods at Concessional Rate for Manufacture of Excisable Good) Rules 1996

and Customs (Import of Goods at Concession Rate of Duty for Manufacture of Excisable Goods Rules 2016 and 2017 (Hereinafter referred to as the Rules)], and they have executed the bonds as per these Rules.

- a) Whether the Bill of Entry was assessed under RMS or were Re-assessed under section 17(2) of the Act, the proper officer duly checked the Acceptance letters issued by the Central Excise and debited it at the time of release for home consumption as per the Compulsory Compliance Requirements as per the above CBIC Circular.

10.4 I have gone through the Notification no 50/2017 dated 30.06.2017 and Notification no 12/2012 dtd 17.03.2012 and I observe that the benefit of the said notifications for import of Titanium Alloy may be claimed subject to the fulfilment of the condition mentioned in point no 9 of the said notification 50/2017 dtd. 30.06.2017 and point no 5 of notification 12/2012 dtd 17.03.2012. Under the above said conditions, the benefit of the said notification can be claimed if the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2017 (as amended).

10.5 Further, I observe that point no 7 of the Circular no 46/96-Cus dated 30.08.96, states that- *"It may be mentioned that the importer manufacturer would have to make an application (Annexure III) every time he wishes to make the import. The application may be filled by the holder of the registration certificate in quadruplicate and submitted to the Range Superintendent who shall forward them after verification to the Assistant Commissioner of Central Excise. After the Assistant Commissioner of Central Excise endorses the necessary details thereon, the original should be sent to Assistant Commissioner of Customs, duplicate to Range Superintendent, triplicate may be retained by Assistant Commissioner of Central Excise as office copy and the quadruplicate may be returned to registration certificate holder. The Assistant Commissioners of Central Excise and Superintendents of Central Excise may be instructed to deal with the applications submitted by the importer manufacturer expeditiously and to ensure that the necessary endorsements for availing the exemption are issued without any delay. They should be asked to deal with and dispose of the applications the same day it is received in their office."*

10.6 Thus, in view of the above discussed para no 10.4 & 10.5, I find that CB's submission as mentioned in para 10.3 Supra appears to be correct and admissible.

10.7 I observe that in the said SCN it has been alleged that the CB has violated the regulation 10(d) of the CBLR, 2013. For reference, the said regulation is reproduced below: -

“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;”

10.7.1 Further, I observe that Shri Rajiv K. Sadavarte, Director of M/s. Fairdeal Shipping Agency Pvt. Ltd. in his statement dated 21.09.2017 has categorically admitted that the CB firm was acting as per importer's instruction and representative of the importer Shri Nayan Dhane instructed him to file the said B/E No. availing the benefit of Notification No. 50/2017 dtd. 30.06.2017 in terms of Sr. No. 260(ii) and he also admitted that he did not confirm from the importer whether the importer was eligible for the benefit of the said Notification or not.

10.7.2 Shri Swapnil Mahajan, Finance Specialist of M/s. Adler Mediequip Pvt. Ltd in his statement dated 03.10.2017 had stated that he used to decide HSN codes/RITC & benefit of notification on any imported goods and his decision used to be final. In this case, he failed to check exemption benefits and unit of goods (imported under RITC 81089090) before finalizing the RITC and he also did not take advice from the CHA. Hence, I observe that had the CB advised the importer regarding applicability of exemption benefits, it would not have been possible for importer to claim benefits (even unintentionally) which were not applicable to them.

10.7.3 From the available facts, it clearly appears that the CB had acted in very casual manner and had not done document verification properly. The CB relied completely on the communication received from the importer and has not cross verified the facts. CB's lackadaisical approach can also be seen from the fact that the unit of the goods in B/E no. 3100605 dated 04.09.2017 was mentioned as 'Nos' whereas as per the HSN it should have been in "KG". This clearly shows the CB was disregarding the responsibilities as mandated in CBLR, 2013 (now CBLR, 2018).

10.7.4 Further, CB in his submission stated that the SCN dated 08.02.2013 (issued by investigating agency) was adjudicated vide Order-in-Original CAO No. CC-VA/08/2019-20 Adj.(I) ACC dated 11.06.2019 wherein the proceedings against the director of the CB were dropped. I find that such proceedings initiated against the CB were under the Customs Act, 1962 and proceedings under the CBLR, 2013 are both separate and independent proceedings and outcome of one

proceeding has no bearing on the other. Thus, I observe that such submission hold no bearing in the case.

10.7.5 From records of the case, I find that this is not a case where the subject matter is related with just 01 or 02 B/Es. The importer M/s Adler Mediequip Pvt. Ltd had filed 59 Bills of Entry where they wrongly availed benefit of Notification No. 12/2012 dated 17.03.2012 or 50/2017 dated 30.06.2017 (Effective at the time of clearance). Later, the importer agreed with the view of the Customs authorities & paid the differential duty.

Out of these 59 B/Es, the CB processed 17 B/Es and it is really surprising that they did not even cross-verify the eligibility criteria to claim notification benefit, importer's declaration and relied completely on the communication received from the importer and has not cross verified the facts. At the time of clearance of these 17 B/Es, they must have presented themselves for the examination of the goods, still could not observe & inform about the discrepancies to the importer or customs authority. The dependency of the CB over importer's instruction (as admitted in the statement of the CB) also indicates that the CB was not fully committed towards their responsibilities under CBLR, 2013 .

10.7.6 In view of above, I observe that the CB has acted in a careless and negligent manner and had not properly advised the said importer in the spirit of CBLR, 2013 and **hence I hold that the charge of violation of regulation 11(d) is sustainable and I confirm the same.**

10.8 I observe that in the said SCN it has been alleged that the CB has violated the regulation 11(e) of the CBLR, 2013. For reference, the said regulation is reproduced below: -

"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;"

From the facts of the case, I observe that there is nothing in the SCN which substantiate that the CB had imparted any wrong information to the said client. This is not the case where the said importer had during the investigation had brought out anything against the said CB in regard to the quality/correctness of information supplied to them. Therefore, I find no such records/facts which may prove that the CB provided any wrong information to the importer. **Hence, I am of the view that charges of violation of regulation 11(e) of the CBLR, 2013 are not sustainable and I drop the same.**

10.9 I observe that in the said SCN it has been alleged that the CB has violated the regulation 11(f) of the CBLR, 2013. For reference, the said regulation is reproduced below:

“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;”

I observe that to claim the benefit of said notification 50/2017 dated 30.06.2017 and Notification no 12/2012 dtd 17.03.2012, the importer has to fulfil condition mentioned in point no 9 of the said notification 50/2017 dt. 30.06.2017 and point no 5 of notification 12/2012 dtd 17.03.2012 and the said importer is well aware of the conditions of the said notification as such conditions are to be fulfilled with the jurisdictional Central Excise Division much before the goods are being brought in Customs area for import.

Further, this is not the case where the importer has complained of withholding of any information by the CB. From the facts of the case, I observe that this was a case of wrongful availment of import benefit under notification no 50/2017 dated 30.06.2017 and Notification no 12/2012 dtd 17.03.2012 as the subject imported goods Titanium alloy were more akin to final product and the importer admitted that the only activities required were cleaning, sterilizing, packing etc and therefore, such import benefit was not available to them.

Further, the said importer had paid the differential duty liability along with interest and penalty. Thus, **this is more a case of wrong interpretation of the notification benefit which could only be brought out during the examination by the Department** and thus it is much beyond the scope of obligations on the CB as prescribed in the CBLR, 2013. **Hence, I am of the view that the charge of violation of regulation 11(f) is not sustainable and I drop the same.**

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

11.1 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 made under CBLR, 2013 and therefore rendered themselves liable for penal action under CBLR, 2013 (now CBLR, 2013)”.

11.2 In case of M/s Atlantic Customs Brokers Versus Commissioner Of Customs (General) , Mumbai, the Hon'ble CESTAT MUMBAI had opined that: -

*." Even for an argument sake, if it is accepted that the appellants had not met the importer/IEC holder in person, it is not clear how such an act would automatically would tantamount to non-supply of information relating to Customs law & procedures to the importer for compliance purpose - In the absence of any specific evidential document or factual record to state that the information contained in any specific orders, instructions or public notices issued by Customs have been withheld by the appellants, it is not feasible to sustain such a charge on the appellants and thus the conclusion arrived at by the Commissioner of Customs (General) without any basis of documents or facts, in the impugned order with respect to Regulation 10(f) *ibid*, is not sustainable."*

11.3 While deciding the matter, I rely upon case law of **M/S. D.S. Cargo Agency Versus Commissioner of Customs, New Delhi (2021 (3) TMI 1164 - CESTAT New Delhi** had opined that *"The appellant has admitted that despite the discrepancies in the documents of these importers, the CHA /appellant opted to not to bring the same to the notice of the competent Customs officers with the sole motive to safeguard his business with these importers. This admission of appellant is sufficient for us to hold the violation of regulation 10(d) & 10(e) on part of the appellant. The said violation has been pleaded as inadvertent and unintentional mistake but this amounts to rather conspiring into commission of the offence of evasion of duty by illegally diverting goods from Customs warehouse to domestic market.*

Once there is acknowledged and admitted violation of CBLR Regulations, the Revenue has the option to follow the discipline governing the Customs House Agents and as such, the Commissioner of Customs is empowered to revoke the license of Customs House Agent and also to forfeit his security if such agent fails to comply with the provisions of Regulation or gets involved in the Act which would amount to mis-conduct/ offence under the Act. The concealment by the appellant about the act of commission of criminal offence as that of fraud from the Customs authorities is held to be an act as that of forfeiting the entire purpose of the licence which was given in favour of the appellant - Interference with punishment imposed would be justified only when it shocks conscience of CESTAT. No indulgence can be shown to persons indulging in acts of corruption. Punishment imposed on Respondent, by Commissioner of Customs, of revocation of their license, when viewed in light of grave and serious acts of misconduct held established, was held justified."

12. I am of the considered view that the CB processed 17 B/Es for the importer and still failed to verify & inform the importer that they were not eligible for the benefit of the exemption notification 50/2017 dated 30.06.2017 and Notification no 12/2012 dtd 17.03.2012. The CB was dependent on the importer's instruction (as admitted in the statement of the CB) and hence, it is clearly visible that the CB has acted in a very careless and negligent manner and had not properly advised the said importer in the spirit of CBLR, 2013 and violated regulation 11(d) of CBLR, 2013 which caused serious revenue implications.

13. I hold that the proof of charges in inquiry are 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. Fairdeal Shipping Agency Pvt. Ltd. (PAN: AAACF5033H), is held liable and guilty for violating the provisions of CBLR, 2013 as mentioned above. I hold that the CB has failed to discharge his duties cast upon him with respect to Regulation 11(d) of CBLR, 2013 and is liable for penal action. Accordingly, I pass the following order.

ORDER

14. I, Principal Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7) of the CBLR, 2013, pass the following order:

- i. The CB License No. 11/091 is ordered to be revoked under Regulation 14 of the CBLR, 2018
- ii. I hereby impose penalty of Rs. 50,000/- (Rupees Fifty Thousand Rupees only) on CB M/s Fairdeal Shipping Agency Pvt. Ltd (CB no. 11/091) under Regulation 18 of the CBLR, 2013.
- iii. I hereby order for forfeiture of entire amount of security deposit furnished by CB under Regulation 18 of the CBLR, 2013.
- 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 (General)

Mumbai Zone-I

To,

M/s. Fairdeal Shipping Agency Pvt. Ltd,
(PAN: AAACF5033H),
601, Sujata Chamber, 5th Floor,
AG Marg, Masjid (West),
Mumbai 400 009.

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. CIU's 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 to circulate among all concerned.
9. Cash Department, NCH, Mumbai.
10. Notice Board
11. Office Copy
12. Guard File (Admin)