



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

संचिका सं./F. No.- GEN/CB/265/2022 CBS

आदेश दिनांक/Date of Order: 13.07.2023

CAO No. 29/CAC/PCC(G)/SJ/CBS Adj

जारी दिनांक/Date of issue: 14.07.2023

संख्या:

DIN : 2023077700000000ED4C

द्वारा जारी : सुनील जैन

Issued By : Sunil Jain

प्रधान आयुक्त, सीमाशुल्क(सामान्य)

Pr. Commissioner of Customs(Gen.),

मुंबई -400 001

Mumbai – 400 001.

ORDER-IN-ORIGINAL मूल आदेश

ध्यान दीजिए/ N.B. :

1. यह प्रति उस व्यक्ति को निजी उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की जा रही है।
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2. इस आदेश के विरुद्ध अपील माँगे गए राशी के **7.5%** के भुगतान पर सीमाशुल्क अधिनियम, 1962 की धारा 129A(1B)(i) के संबंधमें सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ सिर्फ जुर्माना ही विवादित हो। यह अपील इस आदेश के संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण (कार्यविधि) नियमावली, 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 क्षेत्रीय खंडपीठ, 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 ब्याजवलागाए गए 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 क्रॉस्ड 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 OF THE CASE

M/s Foram Forwarders, (CHA No. AAFF0881CCH001), registered address at A-701/702, Groma House, Sector -19, Plot No.14-C, Vashi, Navi Mumbai - 400705 (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/1828, issued by the Commissioner of Customs, Mumbai under Regulation 9(1) of CHALR, 2004, [Now regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report in the form of SCN No. 373/2022-23/JC/CEAC/CAC/JNCH dated 15.06.2022 was received in the CBS, NCH on 25.07.2022, wherein it was informed that on a specific information DRI, New Delhi, investigated a case wherein they got to know that a person named Shri Vijay Goel, proprietor of M/s. Shri Shakumbari Ji Exports (IEC 0514061707) was involved in overvaluation of export of goods through certain firms, as mentioned below, for fraudulent availment of duty drawback.

1. M/s. Shri Shakumbari Ji Exports (IEC:0514061707) - Proprietor, Shri Vijay Goel.
2. M/s. Shri Nath Ji Exports (IEC:0515024414) - Proprietor, Shri Puneet Aggarwal.
3. M/s Aggarwal Impex (IEC:0516904027)-Proprietor, Shri Lalit Mohan Gupta

3. During the course of investigation, export data of the said exporters was examined by DRI and it was found that during 2014 to January 2017, exporters made export of various types of garments items through ICD, Tughlakabad, ICD Piyala, Air Cargo (Export), Delhi and Nhava Sheva under duty drawback scheme. Details of exports made by the said exporters at Nhava Sheva port are as under:-

Table-1

Sl. No.	Name of Exporter	Period of Export (Year)	Port of Export	Total Decl. FOB value (Rs.)	Total Drawback claimed (Rs.)
1	M/s Shri Shakumbari Ji Exports	2014	Nhava Sheva	227134272	4089278
		2015	Nhava Sheva	19149278	2123469
			Total	246283550	6212747
2	M/s Shri Nath Ji Exports	2015	Nhava Sheva	209282921	18777839
		2016	Nhava Sheva	23347213	1505943
			Total	232630134	20283782
			Grand Total	478913684	26496529

4. Further, during the course of investigation, status of BRCs of the said three exporters were examined on the website of DGFT, which revealed that full/complete export proceeds have also not been realised by the exporters and it was also found out that to obtain the benefits of the Country of Origin the forged Country of Origin Certificates were used by the said exporters.

5. Customs Overseas enquiry was also sought from Dubai, Brussels, Spain and Germany against export made by the said exporters and on the information received from the overseas Customs, it was observed that many times high value was declared before the Indian Customs by the said exporters M/s Shri Shakumbari Ji Exports, M/s Shri Nathji Export and M/s Aggarwal Exports in the exports made by them during period of 2014 to January 2017.

6. It was observed by investigating agency that many CBs firms were engaged at different ports for clearance of export consignments of the said three exporters. Further, it was informed that CB, M/s. Forum Forwarders was one of the entities which was involved in clearance of export consignments of the said three exporters. Details of the clearance done by CB, M/s. Forum Forwarders at Nhava Sheva Port were as under:

Table:2

Port of Export	Name of CBs	Name of Exporter	No. of Shipping Bills	Decl. FOB Value (Rs.)	Drawback amount claimed (In Rs.)
Nhava Sheva	M/s Forum Forwarders, Mumbai	M/s Shri Shakumbari ji Exports	11	10,74,38,636	16,43,304

7. Investigation revealed that the said exported goods were overvalued to avail higher duty drawback. Accordingly, the declared value of the exported goods was liable to be rejected in terms of Rule 8 of the Customs Valuation (Determination of value of export goods) Rules, 2007 and was re-determined under rule, 6 of the Customs Valuation (Determination of value of export goods) Rules, 2007, and it was observed that re-determined unit value of the goods is less than the unit drawback value, hence in terms of Section 76 (1) (b) of the Customs Act, 1962, which states that notwithstanding, anything hereinbefore contained, no drawback shall be allowed-

(b) in respect of any goods the market-price of which is less than the amount of drawback due thereon; the exporter is not eligible for claim of drawback.

8. During the course of investigation in reference to the exports by M/s Shri Shakumbari Ji Exports, the investigation agency findings are as below:

- I. Shri Vijay Goel in his statement dated 06.04.2017, admitted that he had declared high value of the goods exported through his firms to avail higher amount of drawback. He admitted his mistake and undertook to deposit the excess amount of drawback availed by him.
- II. As per statement of Shri Ravinder Singh dated 14.06.2017, employee of Shri Vijay Goel, no manufacturing activity of readymade garments was being done at the said factory premises, Shri Vijay Goel used to purchase the Ready-Made Garments from the different suppliers.
- III. As per the statement dated 22.08.2017 of Shri Puneet Gupta, Proprietor of M/s Shouriya Enterprises and M/s Tushar Fashion Manufacturing process was shown on records only, as the exported goods of inferior quality having low value were arranged from local market from different suppliers in cash, as the same had also been confirmed from statements of local suppliers of readymade garments.
- IV. It is confirmed from the statements of various local suppliers of readymade garments that inferior quality goods having lower value were procured by Shri Vijay Goel and the same were exported through his firms. All the said firms were engaged into availment of undue duty drawback fraudulently by exporting the cheap/inferior quality having lower value readymade garments.
- V. As per overseas customs report, very lower/lesser values of the exported goods were declared by the said exporter at the port of import, wherein overvaluation was found in the ranges more than 4000% (approx.).
- VI. Shri Vijay Goel in his statements also admitted that very cheap quality goods having lower value were exported in the said three firms.
- VII. On verification of realization of export proceeds at the website www.dgft.gov.in, it was found that certain/only few BRCs were generated against M/s Shri Shakumbhari Ji Exports.
- VIII. As per statements of the suppliers of readymade garments, statements of Shri Vijay Goel and Overseas enquiry report, original/actual unit value of the exported goods were found abnormally low compared to declared value.
- IX. The exporters have also violated the provisions of RBI issued vide A.P. (DIR Series) Circular No. 37 dated 20.11.2014 and RBI Master Circular No. 14/2015-16 dated 01.07.2015, as per which it is obligatory on the part of the exporters to realize and repatriate the full value of goods/software/services to India within a stipulated period i.e. nine months from the date of export. However, the exporters have failed to realize the same.

X. Higher values were declared deliberately by the said exporters to avail higher amount of drawback.

9. The various statements recorded during the investigation i.e. statements dated 06.02.2017, 06.04.2017 & 22.09.2021 of Shri Vijay Goel, statement dated 04.09.2017 of Mohd. Haroon (supplier of readymade garments), statement dated 18.08.2017 of Shri Dashrath Mahto (supplier of readymade garments) statement dated 22.08.2017 of Shri Pankaj Tandon (supplier of readymade garments), statement dated 22.08.2017 of Punnet Gupta (supplier of readymade garments), statement dated 01.09.2017 of Shri Pawan Kumar Aggarwal (supplier of readymade garments) and overseas Customs report received from Federal Customs Dubai, National Office of Inspection and Investigation, Spain and Central Customs Authority, Germany revealed that exporters had declared higher value of goods deliberately, to avail higher duty drawback.

Thus, from the investigation conducted in the case and facts as discussed above, it appeared that Shri Himmat Bhanushali proprietor of M/s Forum Forwarders (CB No.11/1828), helped Shri Vijay Goel in export of inferior quality and at exorbitant prices of the export goods through M/s Shri Shakumbari Ji Exports through Nhava Sheva port to avail drawback fraudulently.

10. 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 2018. By their acts of omission and commission it appeared that the said CB has violated Regulation 10 (d), 10(e) & 10(n) of the Customs Brokers Licensing Regulations, 2018 and rendered himself for penal action under Regulations 14, 17 & 18 of CBLR, 2018.

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 (n) of the CBLR, 2018:- “A Customs Broker shall verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;”

11. SUSPENSION OF LICENSE: In view of the facts stated above, CB, M/s Foram Forwarders (11/1828) was found liable for their acts of omission and commission leading to contraventions of the provision under Regulation 10(d), 10(e) and 10(n) of CBLR, 2018. Therefore, prima facie, it appeared that the CB failed to fulfil their responsibilities as per provisions of regulations of CBLR, 2018. Hence the licence of CB was put under immediate suspension vide Order No. 26/2022-23 dated 06.09.2022 and the same was continued vide Order No. 33/2022-23 dated 07.10.2022 under Regulation 16(2) of the CBLR, 2018 passed by the Principal Commissioner of Customs(G), NCH.

12. SHOW CAUSE NOTICE: M/s Foram Forwarders (11/1828) was issued a Show Cause Notice (SCN) No. 22/2022-23 dated 21.10.2022 by the Principal Commissioner of Customs (General), NCH, Mumbai, Zone-I asking them to show cause as to why the licence bearing no. 11/1828 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 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 defense to Shri D R Pardeshi, Asstt. Commissioner of Customs who was appointed an inquiry officer to conduct inquiry under regulation 17 of CBLR, 2018.

13. INQUIRY REPORT

Inquiry Officer submitted Inquiry Report dated 23.03.2023 wherein the charges against CB M/s Foram Forwarders (11/1828) i.e. violation of Regulation 10(d), 10(e) and 10(n) of CBLR, 2018 were held 'Not Proved'.

13.2 PERSONAL HEARINGS AND DAILY ORDER SHEETS

13.2.1 IO submitted that, in compliance to the subject Show Cause Notice bearing No. 22/2022-23 dated 21.10.2022, M/s. Foram Forwarders was directed to appear for personal hearing on 16.11.2022, however M/s Foram Forwarders vide letter dated 15.11.2022 requested to postpone hearing citing that their Defense Advocate was out of city. Further, next PH was proposed on 09.12.2022 and Shri Himmat Bhanushali of M/s Foram Forwarders was informed telephonically as well as through mail, however no one turned up for hearing on 09.12.2022.

13.2.2 IO further submitted that, next hearing was proposed and held on 10.01.2023 which was attended by Shri Himmat Bhanushali, Proprietor of M/s Foram Forwarders alongwith Adv. Shri Ashwani Prabhakar of M/s KPS Legal as their Defense Advocate.

13.2.3 IO submitted that, during hearing dated 10.01.2023 Shri Himmat Bhanushali confirmed that he has a receipt of Show Cause Notice No. 22/2022-23 dated 21.10.2022 issued vide F. No. GEN/CB/265/2022/CBS and in this

connection he denied the charges framed against them in the said Show Cause Notice. The CB submitted their written submission during their hearing dated 10.01.2023 wherein it was stated that his client acted diligently in clearance of export shipments covered under SCN and has not violated Regulations 10(d), 10(e) and 10(n) of CBLR 2018 in any way. He also added that Show Cause Notice has been issued to his client almost after 5 years.

13.3. CB WRITTEN SUBMISSION:-

13.3.1 In Defense of violation of Regulation 10(d) of CBLR, 2018:

CB submitted that, they had filed the Shipping Bills on the basis of the documents like invoice, packing list etc. received from the exporter. There were no discrepancies in the invoices and the data fed in the Shipping Bills. Moreover, determining /estimating /verifying valuation of goods is not the job of the CHA /Custom Broker. It was the job of the proper officer who had assessed the goods and who had examined the goods and who had given Let Export Order of the export consignments of the impugned goods. The proper officers had not raised any objection while assessment, examination and giving LEO of the goods. Then, levelling the charges on the CHA that they had not verified the value of the goods is neither proper nor legal.

Also, it is evident at the first instance that the same was not within the knowledge of the CB/CHA and no evidence has been brought out by the investigation that the CHA /CB had made any benefit out of such mis- declaration of value done by the exporter. It is evident that the Custom Broker had neither charged any absurd amount for clearance of the export consignments nor made any undue profit out of these consignments. Therefore, CB cannot be held responsible for any mis-declaration and the charges levelled against the custom broker is not logical and hence it is not legally sustainable; and thus, there is no mens rea and flagrant violation of Regulation 10(d) of the CBLR, 2018 by the charged CB.

13.3.2 In Defense of violation of Regulation 10(e) of CBLR, 2018:

It was submitted that allegation was not applicable to the CB M/s Foram Forwarders. The CB would like to submit that they had filed the shipping Bills on the basis of documents viz. invoice, packing list etc. from the exporter. The CHA cannot predict any undervaluation or overvaluation. Unless the goods were examined and values of the goods were determined, how the CHA can make a conclusion about the undervaluation or overvaluation. There was no evidence that M/s Foram Forwarders had done the mis-declaration of the goods in the impugned consignments. Logically and practically, CHA cannot make any allegation regarding undervaluation or overvaluation of the goods unless the goods are examined and value is determined legally.

It was added that they have done their job perfectly with speed and efficiency and also discharged their obligations and they did not deserve any charges in the matter.

There is no evidence on record to show that the involvement of the CB in the present case. Therefore, it would not be proper to label the charges of non-exercising 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, Therefore, CB has not violated the Regulation 10(e) of the CBLR 2018.

13.3.3 In Defense of violation of Regulation 10(n) of CBLR, 2018:

The CB submitted that the Shipping Bills for the exported goods were duly filed by the CB only after the proper verification of export documents provided by the exporter. The goods were examined by the Proper Officer under Section 51 of the Customs Act, 1962 and only after being satisfied, Let Export Order (LEO) was granted by the Customs authorities and accordingly goods were cleared for exportation. The impugned Show Cause Notice has framed the charge of violation of Regulation 10(n) of CBLR 2018, against the CB on the ground that the CB failed to verify the identity and functioning of their client which is unfounded, improper and unsustainable. Shipping Bills were filed by the CHA on the basis of documents received from the exporter. Furnishing of wrong or incorrect information cannot be attributed to the CB if it was innocently filed in the belief and faith that its client has furnished correct information and veritable documents. The mis-declaration would be attributable to the exporter if wrong information were deliberately supplied to the CHA. The CB had obtained duly signed and stamped Authority Letter and KYC Form verified all the KYC documents such as IEC, PAN Card, A.D. Code- Bank Authorisation from Indusind Bank and Registered address of the exporter. All these documents are issued by the government authorities/statutory bodies after due verification (thus availing the inference of having multiple filters of verification by multiple different and independent government authorities) such as DGFT, Income Tax. Department who themselves have access to a huge state machinery and resources as compared to humble CB's firm and these resources machinery is as per SOPs used to check the KYC and veracity of the aforementioned documents before issuance and this in the view of M/s Forum Forwarders as a CB met the requirements of CBLR 10(n) as reliable, independent, authentic documents, data or information.

It was added that as per Regulation 10(n) of CBLR, the obligations of the Customs Broker only require him to verify that he is dealing with the exporter who is having valid IEC, PAN, bank account, address etc. at the time of import/export of the goods. Before filing export documents, the CB had satisfied itself digitally as well as physically regarding the address and authenticity of KYC documents of the exporter since the documents were also verified by the Bank. In such case, CB

cannot be held liable for the violation of Regulations 10(n) of CBLR 2018.

13.3.4 Conclusive statement by CB:-

The CB submitted that he was neither involved in smuggling nor mis-declaration in any matter nor the CB had abetted any exporter in doing any illegal things, hence, the CB do not deserve any sort of punishment. In view of above factual position, gist of the case presented as

a. No allegation or no incriminating statement or no documentary evidence that the M/s Forum Forwarders (CB No.11/1828) was actively involved in the smuggling/mis-declaration. The CB had no prior knowledge about any mis-declaration/smuggling.

b. The CHA is not an inspector to weigh the genuineness of the transaction. It is a processing agent of documents with respect to clearance of goods through custom house and in that process only such authorized personnel of the CHA can enter the Custom House area.

c. Having acquired all such relevant government documents itself reflects that before the grant of said IE code, PAN, ST Registration etc. the background check of the said importer /exporter had been undertaken by the customs authorities, therefore, there was no doubt about the identity of the said exporter.

Alongwith the above written submission charged CB submitted photocopies of-

- i. IEC certificate of M/s Shakumbari ji Exports.
- ii. PAN card of Shri Vijay Goyal, Prop of M/s Shakurnbari ji Exports,
- iii. Letter dated 06.12.2014 from M/s Shakumbari ji Exports to AC/Export Mumbai informing about authorizing CB to work for their export consignments from Nhava Sheva
- iv. Know Your Customer Form in respect of M/s Shri Shakambari ji Exports
- v. Certificate issued by Indusind Bank, N. Delhi to The Dy. Commissioner of Customs Nhava Sheva Mumbai certifying the address, Acl code, IEC code etc. for M/s Shri Shakambari ji Exports
- vi. Details of 11 consignments handled by charged CB.

13.4. COMMENTS OF THE INQUIRY OFFICER:- IO had gone through the Show Cause Notice No. 22/2022-23 dated 21.10.2022 and various statements of the concerned persons taken during the investigation and the records of the Personal Hearings. IO had taken the submissions made by the CB on record and proceeded to discuss all these submissions & examine their merits.

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

IO found that in Show Cause Notice issued to the CB there is no mention of

the specific role played by the CB in the alleged fraudulent export. Charge framed in the SCN against CB is that "it was the responsibility of the CB, M/s Forum Forwarders, to 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, Hence, it appeared that the CB knowingly aided and abetted the offence and facilitated the same. The CB deliberately did not bring the fact of non-compliance of the proper rules & procedure to the notice of the Customs Authorities as they were hand in glove with the perpetrators of the fraud. However, in show cause notice there is no mention of direct or indirect evidence floated during investigation throughout statement of exporter, CB employee or any other concerned person, which can indicate the involvement/knowledge of CB about overvaluation of the exported goods.

IO also gone through investigation report/Show Cause Notice issued under Customs Act 1962 to all concerned person such as exporter, CB, suppliers etc. IO found that there is no statement of CB recorded by DRI during investigation for handling 11 shipments exported by M/s Shakumbhari Ji Exports. Recording of statement of CB should have been essential part of investigation to bring his faults on record, however, same has been missed. Moreover, Shri Vijay Goyal, Prop. Shakumbhari ji Exports and main brain behind the alleged fraudulent exports or any of his accomplice was not provided any details about role/involvement of Custom Broker M/s Forum Forwarders or Shri Himmat Bhanushali, Proprietor of the firm or any of the employees of CB. There is not even slightest mention of CB firm or Proprietor of CB firm in any statement recorded by the DRI. It was not come anywhere during investigation that the overvaluation of the exported goods was in the knowledge of CB firm or Proprietor or any of the employee and they purposefully covered the fact from Customs authorities.

CB during inquiry proceedings denied the charges blatantly stating that valuation is not their part to look into and it is being attended by the Customs officers.

In absence of any evidence/statement/documentary proof which could have pointed to CB for having knowledge of such overvaluation in alleged fraudulent export, IO of the opinion that the charge of contravention of Regulation 10(d) of CBLR 2018, by CB in this case, doesn't establish.

13.4.2 Article of Charge-II :- Violation of Regulation 10 (e) of CBLR, 2018:

IO submitted that on going through the above charge in Show Cause Notice, again it had been seen that the charge of violation of Regulation 10(e) is framed vaguely. Here, the relevant regulation speaks about the correctness of information CB imparts to client with reference to clearance of cargo, however the charge

doesn't detail or speak about any wrong information given by CB to his client but alleged about his failing to exercise due diligence to correctness of information in respect of the fraudulent export which is not conforming the Regulation 10(e) of CBLR 2018. Moreover, SCN doesn't depict as to what wrong information was given by CB to exporter. Again, there is no statement of exporter or his representative which could have thrown light on role played by the CB in fraudulent export by means of overvaluation in this case-Investigation had not brought on record that the export of overvalued goods on the basis of fake invoices was in the knowledge of CB firm or its Proprietor and the exporter was misguided by CB.

In absence of substantial and prudent evidence, IO of the opinion that the allegation of contravention of Regulation 10(e) of CBLR, 2018 doesn't establish.

13.4.3 Article of Charge-III :- Violation of Regulation 10 (n) of CBLR, 2018:

During inquiry proceedings, CB stated that they had obtained duly signed and stamped Authority Letter and KYC Form, verified all the KYC documents such as IEC, PAN Card, A.D. Code-Bank Authorisation from IndusInd Bank and Registered address of the exporter. All these documents are issued by the government authorities/statutory bodies after due verification (thus availing the inference of having multiple filters of verification by multiple different and independent government authorities) such as DGFT, Income Tax Department.

CB during inquiry proceedings provided the photocopies of above documents such as - authority letter from M/s Shaumbhari ji Exports, PAN card of Shri Vijay Goel, IEC Copy, KYC form signed /certified by exporter. During investigation, it was not come on record that the above said documents pertaining to exporter were fake. However, Shri Vijay Goyal Proprietor M/s Shakarnbari Ji Exports in his statement recorded by DRI during investigation stated that, though he did not specifically mentioned about CB M/s Forum Forwarders, he stated about the practice that he used to send export related documents to CBs through mail only. CB during inquiry submitted that before filing of export documents the CB had satisfied itself digitally as well as physically regarding the address and authenticity of KYC documents of the exporter since the documents were also verified by the Bank.

Regulation 10(n) of CBLR 2018 does only speak about verifying the correctness of IEC, GSTIN, identity of his client and functioning of client at the declared address by using reliable, independent, authentic documents data or information, and doesn't stipulates the mandatory requirement of physically visiting the addresses.

CB in his defense has submitted that the KYC related documents were verified by them. Since veracity of these vital KYC documents have not been questioned during investigation, IO of the opinion that the allegation of contravention of Regulation 10(n) of CBLR, 2018 also doesn't establish.

14. PERSONAL HEARING AND RECORDS OF PERSONAL HEARING:- A personal hearing was granted to Customs Broker by the Principal Commissioner of Customs (General), NCH, Mumbai on 21.06.2023. Shri Ashwani Prabhakar, Advocate KPS, Legal appeared for personal hearing and represented the CB. Wherein, they have submitted all the documents of KYC and said that case is very old and stated that It is matter of livelihood of many of their employees and requested to revoke the suspension and allow them to work.

15. DISCUSSION AND FINDINGS:-

I have gone through the case, material evidence on record, the Show Cause Notice dated 21.10.2022, and Inquiry Report dated 23.03.2023, and examined the role and conduct of CB in the case before me.

15.1 The charges against the CB i.e. violation of Regulation 10(d), 10(e), and 10(n) of CBLR, 2018 made vide Show Cause Notice No. 22/2022-23 dated 21.10.2022 issued by Pr. Commissioner of Customs (General), NCH, Mumbai were held as “Not Proved” by the Inquiry Officer.

15.2 I refrain from reproducing the brief facts of the case which have already being discussed above. I now examine the charges in the SCN sequentially. It has been alleged that the CB did not exercise due diligence in discharging their obligations as required under Regulation 10(d), 10(e) and 10(n) of CBLR, 2018.

15.2.1 With regard to violation of Regulation 10(d) of 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;”

From the offence report, it is evident that Shri Vijay Goel, Proprietor of the exporting firm M/s. Shri Shakumbari Ji Exports (IEC 0514061707) in his statement dated 06.04.2017, admitted that he had declared high value of the goods exported through his firms to avail higher amount of drawback which is clear violation of the Customs Valuation (Determination of value of export goods) Rules, 2007. He admitted his mistake and undertook to deposit the excess amount of drawback availed by him. Further, it was also revealed from the investigation that re-determined unit value of the impugned exported goods is less than the unit drawback value, hence in terms of Section 76 (1) (b) of the Customs Act, 1962 the exporter is not eligible for claim of drawback. In view of the above, it appeared that the CB failed to advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations as mandated under the provisions of the Regulation 10(d) of the CBLR, 2018.

In this regard, I have gone through the CB submission and find that it is pertinent to mention the following points

- (i) I find that the CB's argument that there is no allegation or no incriminating statement or no documentary evidence that the charged CB was actively involved in the mis-declaration. The CB had no prior knowledge about any mis-declaration. In this regard, having gone through the records of the case, I find that following corroborative evidence are taken into consideration to prove the charges against the CB under the CBLR, 2018;
- a. As per statement of Shri Ravinder Singh dated 14.06.2017, employee of Shri Vijay Goel, no manufacturing activity of readymade garments was being done at the said factory premises, Shri Vijay Goel used to purchase the Ready-Made Garments from the different suppliers.
 - b. As per the statement dated 22.08.2017 of Shri Puneet Gupta, Proprietor of M/s Shouriya Enterprises and M/s Tushar Fashion Manufacturing process was shown on records only, as the exported goods of inferior quality having low value were arranged from local market from different suppliers in cash, as the same had also been confirmed from statements of local suppliers of readymade garments.
 - c. Further, there were three other firms found involved in the fraudulent export, accordingly a search was conducted by DRI at factory premise of Shri Vijay Goel whereby presence of the files containing export documents and other documents pertaining to the three firms at the said factory/office premises of Shri Vijay Goel, indicated that the other said firms were under control of Shri Vijay Goel.

For establishing the charge against the CB, I have gone through above mentioned evidences read with the provisions of the Regulation 10(n) of the CBLR, 2018 whereby it is the duty of the CB to verify the functioning of the firm at their declared address by reliable, independent and authentic source which he failed to do so as the evidence on records clearly shows that the firms were intentionally established for availment of the export benefits and manufacturing process was shown on records only, hence it is a clear failure on the part of the Charged CB that he has not performed his duty of verifying the functioning of the firm at their declared address.

Further, the CB's claim that they had no prior knowledge about any mis-declaration/smuggling by the exporting firm. In this regard, I find that there are two possibilities:

- a. CB or its representatives did not verify the functioning of the exporting firm at their declared address by reliable, independent and authentic source before putting up the documents for Customs Clearance or

- b. CB or its representatives verified the functioning of the exporting firm at their declared address by reliable, independent and authentic source and knowingly overlooked this in order to facilitate clearance of impugned goods.

Thus, I find that either there was gross negligence on the part of the CB or wilful collusion with importer in order to facilitate Customs Clearance. Therefore, in view of the above, the CB's submission in this regard does not hold any ground.

- (ii) Further, the CB argued that they had filed the Shipping Bills on the basis of the documents given by the exporter and the proper officers had not raised any objection while assessment, examination and giving LEO of the goods. Then, levelling the charges on the CB that they had not verified the value of the goods is neither proper nor legal.

In this regard, I find that CB cannot shy away from the responsibilities cast upon them under the Regulation 10(d) of the CBLR, 2018 by stating that determining the mis-declaration in terms of valuation is the officer's responsibility. As the CB was also presented in the examination of the impugned goods and the facts brought by the investigation agency that the exported goods were very cheap quality, therefore, the CB should bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. In fact, Department investigated the case based on its own intelligence. Therefore, the CB failed to comply with the provision of the Regulation 10(d) of the CBLR, 2018.

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 may 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 provide 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 standards 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."

Therefore, in view of the above judgment the CB should be well versed in the provisions and regulations of the Acts, allied act. In the subject case, the evidences shows that the overvaluation was found in the ranges more than 4000% (approx.) & re-determined unit value of the impugned exported goods is less than the unit drawback value and the exported goods were very cheap quality, it is impossible to assume that the exporter without wilful collusion with CB could have exported the impugned goods, therefore the CB cannot shy away from the responsibilities & obligations cast upon them under the CBLR, 2018 as the CB can the status of requires a minimum standards of knowledge for minimum standards of conduct. In view of the above, I find that there is no contention in the CB's submission.

From the above facts, it is crystal clear that the charged CB was well aware that the said exporter had not declared true value of the exported goods. Further there was nothing on record that in case of non-compliance by the exporter, the CB reported the matter to the Customs Authorities. Therefore, it can be concluded that the CB failed to advise the exporter to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof especially regarding declaring true value of goods and he did not bring the offence to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, hence I find that CB has violated the provisions of Regulation 10(d) of the CBLR, 2018.

15.2.2 With regard to violation of Regulation 10 (e) of 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;"

Investigation reveals that as per statements of the suppliers of readymade garments, statements of Shri Vijay Goel and Overseas enquiry report, original/actual unit value of the exported goods were found abnormally low compared to declared value. It is confirmed from the statements of various local suppliers of readymade garments that inferior quality goods having lower value were procured by Shri Vijay Goel and the same were exported through his firms. All the said firms were engaged into availment of undue duty drawback fraudulently by exporting the cheap/inferior quality having lower value readymade garments. Further, the exporters have also violated the provisions of RBI issued vide A.P. (DIR Series) Circular No. 37 dated 20.11.2014 and RBI Master Circular No. 14/2015-16 dated 01.07.2015, as per which it is obligatory on the part of the exporters to realize

and repatriate the full value of goods/software/services to India within a stipulated period i.e. nine months from the date of export. However, the exporters have failed to realize the same. Thus, the CB failed to exercise due diligence to ascertain the correctness of any information which he imparted to a client with reference to any work related to clearance of cargo or baggage as mandated under the Regulation 10 (e) of the CBLR, 2018.

The CB in his submission submitted that there is no evidence on record to show that the involvement of the CB in the present case. In this regard, I have already discussed at para no. 15.2.1 about the wilful collusion with importer of the CB, hence I find that there is no contention in the CB's submission in this regard.

The CB argued that they have done their job perfectly with speed and efficiency and also discharged their obligations and they did not deserve any charges in the matter, on the contrary I find that it is established fact that the firms were intentionally established for availment of the export benefits and manufacturing process was shown on records only. In this context, I find that if the CB had taken appropriate steps to verify the functioning of the firm at their declared address which is warranted under the provisions of the CBLR, 2018, the attempt to export for availment of inadmissible export benefits would not have taken place, hence, I find that there is no water in the CB's submission in this regard.

From the above facts, I find that in the instant case, original/actual unit value of the exported goods was found abnormally low compared to declared value. It is obligations and duty of the CB to exercise due diligence to ascertain the correctness of information in respect of the fraudulent exporter, otherwise they could have not made an attempt to export goods at such high valuations on the basis of fake invoices which the CB failed to do so which is a gross violation on the part of the CB under the provisions of the Regulation 10(e) of the CBLR, 2018, hence I find that CB has violated the provisions of Regulation 10(e) of the CBLR, 2018.

15.3.3 With regard to violation of Regulation 10(n) of CBLR, 2018: *"A Customs Broker shall verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;"*

I find that during the investigation the following facts were revealed regarding the role of the CB with respect to the Regulation 10(n) of the CBLR, 2018;

- (i) As per statement of Shri Ravinder Singh dated 14.06.2017, employee of Shri Vijay Goel, no manufacturing activity of readymade garments was being done at the said factory premises, Shri Vijay Goel used to purchase the Ready-Made Garments from the different suppliers.

- (ii) As per the statement dated 22.08.2017 of Shri Puneet Gupta, Proprietor of M/s Shouriya Enterprises and M/s Tushar Fashion Manufacturing process was shown on records only, as the exported goods of inferior quality having low value were arranged from local market from different suppliers in cash, as the same had also been confirmed from statements of local suppliers of readymade garments.
- (iii) It is confirmed from the statements of various local suppliers of readymade garments that inferior quality goods having lower value were procured by Shri Vijay Goel and the same were exported through his firms. All the said firms were engaged into availment of undue duty drawback fraudulently by exporting the cheap/inferior quality having lower value readymade garments.
- (iv) Further, there were three other firms were found involved in the fraudulent export, accordingly a search was conducted at factory premise of Shri Vijay Goel whereby presence of the files containing export documents and other documents pertaining to the three firms at the said factory/office premises of Shri Vijay Goel, indicated that the other said firms were under control of Shri Vijay Goel.

The CB in his written submission in defense of the violation of the Regulation 10(n) of the CBLR, 2018 submitted that;

- i. The CB is not an inspector to weigh the genuineness of the transaction. It is a processing agent of documents with respect to clearance of goods through custom house and in that process only such authorized personnel of the CB can enter the Custom House area.
- ii. Having acquired all such relevant government documents itself reflects that before the grant of said IEC code, PAN, GST Registration etc. the background check of the said importer /exporter had been undertaken by the customs authorities, therefore, there was no doubt about the identity of the said exporter.

In this context, I find that under the provision of the Regulation 10(n) of the CBLR, 2018, the CB shall verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information but on the other hand, in view of the facts brought from the investigation, I find that the CB failed to verify the even functioning of the exporting firm business by using reliable, independent and authentic source which is a gross violation of the provision of the Regulation 10(n). I opine that if the CB would have verified the functioning of the business of the exporting firm, these fraudulent exports would not have taken place.

The CB argued that as per Regulation 10(n) of CBLR, 2018, the obligations of the Customs Broker only require him to verify that he is dealing with the exporter who is having valid IEC, PAN, bank account, address etc. at the time of import/export of the goods. Before filing export documents, the CB had satisfied itself digitally as well as physically regarding the address and authenticity of KYC documents of the exporter since the documents were also verified by the Bank. However, the Charged CB intentionally mentioned the partial provision of the Regulation 10(n) of the CBLR, 2018 and ignored the later part of the said provision of ibid which states that the CB shall verify "*functioning of his client at the declared address by using reliable, independent, authentic documents, data or information*". In the subject case, it is established fact that the firms were intentionally established for availment of the export benefits and manufacturing process was shown on records only and the CB failed to verify the even functioning of the exporting firm business by using reliable, independent and authentic source and during the whole course of inquiry, the charged CB never produced any concrete evidence in order to prove that they verify the functioning of the exporting firm by using reliable, independent, authentic documents. Mere taking receipt of the KYC documents does not fulfill the obligations under the Regulation 10(n) of the CBLR, 2018. I find that the CB in the present case showed an act of carelessness which resulted in fraudulent activities of export, hence I don't have any doubt in holding that the CB has violated the Regulation 10(n) of the CBLR, 2018.

16. Further, I rely on the following judgements and hold that in the instant case, CB, M/s Foram Forwarders (11/1828) has failed to adhere to the responsibilities as was expected of them in terms of the Regulations made under CBLR, 2018 and therefore rendered themselves liable for penal action under CBLR, 2018.

16.1 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 approved 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, 2018)".

16.2 Similarly, in case of M/s Cappithan Agencies Versus Commissioner Of Customs, Chennai-Viii, (2015(10) LCX 0061), the Hon'ble Madras High Court had found 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.

16.3 Further, I also rely on the judgment of Hon'ble CESTAT Delhi in case of M/S. Rubal Logistics Pvt. Ltd. Versus Commissioner of Customs (General) wherein in para 6.1. Hon'ble Tribunal hold as under:

"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 mensrea of the noticed mis-declaration /under- valuation or mis-quantification but from his own statement acknowledging the negligence on his part to properly ensure the same, we are of the opinion that CH definitely has committed violation of the above mentioned Regulations. These Regulations caused a mandatory duty upon the CHA, who is an important link between the Customs Authorities and the importer/exporter. Any dereliction/lack of due diligence since has caused the Exchequer loss in terms of evasion of Customs Duty, the original adjudicating authority has rightly imposed the penalty upon the appellant herein."

17. 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 gives room for unscrupulous persons to get away with import-export violations and revenue frauds. In this case, the CB was part of syndicate and was involved in the fraudulent export. The CB deliberately and knowingly indulged himself in declaring higher value of goods, to avail higher duty drawback. The facts on record prove that CB violated various provisions of CBLR 2018 with mens rea.

18. 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 Forum Forwarders (11/1828) 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) and 10(n) of CBLR, 2018 and is liable for penal action. Accordingly, I pass the following order.

ORDER

19. 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) I hereby impose penalty of Rs. 50,000/- (Rupees Fifty Thousand only) on M/s Forum Forwarders, (11/1828) (PAN No. AAFF0881CCH001) under Regulation 18 of the CBLR, 2018.

(ii) I hereby order for forfeiture of entire amount of security deposit furnished by the CB, under Regulation 14 of the CBLR, 2018.

(iii) The CB License No. 11/1828 is ordered to be revoked under Regulation 14 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.

AF
13/7/2023

(SUNIL JAIN)

PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)

MUMBAI ZONE-I

To,

M/s Foram Forwarders, (CB No. 11/1828)

(PAN No. AAFF0881CCH001)

A-701/702, Groma House, Sector-19,

Plot No.14-C, Vashi, Navi Mumbai - 400705

EM683062846IN

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, New Delhi.
4. JC, NS-II, JNCH
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)