



प्रधान आयुक्त, सीमाशुल्क (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS
(GENERAL),

नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - 400001.
NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI -
400001.

संचिका सं./F. No. GEN/CB/607/2025-CBS

आदेश दिनांक/Date of Order: 28.09.2026

CAO No. 44/2026-27/CAC/PCC(G)/AKP/Adj-CBS जारी दिनांक/Date of issue: 29.09.2026

संख्या:

DIN:-20260977NO00005F44EB

द्वारा जारी : अजय कुमार पाण्डेय

Issued By : Ajay Kumar Pandey

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।
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 संबंध में 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 the 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 के अनुसार न्यायिक आदेश तदो 31.05.2018 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 के तहत निर्धारित है एवं उसी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति 6 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 ब्याजबलगाए 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, की अनुसूची मद 6 के तहत निर्धारित रु. 50 1870 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।

One 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 Future Impex (AGVPN4016CCH001) having address at 112, The Great Eastern Summit, B Plot, No. 66, Sector 15, CBD Belapur, Navi Mumbai-400614(here-in-after referred to as the Custom Broker/CB) is holder of Custom Broker Licence No. 11/2395 issued by the Principal Commissioner of Customs, Mumbai under Regulation 7(1) of CBLR, 2013 (now Regulation 7(2) of CBLR, 2018) and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report received in the form of letter dated 01.12.2025 was received from Assistant Commissioner of Customs, SIIB(I), JNCH regarding filing of multiple Bills of Entry under same Country of Origin Certificate (COO) claim of duty exemption under FTA Notification No. 022/2022 dated 30.06.2022 by Custom Broker M/s Future Impex (AGVPN4016CCH001) on behalf of Importer M/s Candor Dates Pvt Ltd. (IEC: AAKCC3130A), for clearance of goods declared as “Wet Dates” from UAE.

The following Bills of Entry were filed by CB M/s Future Impex for clearance of Wet Dates (UAE origin) under CTH 08041020 using the same Certificate of Origin (COO):

- i. BE No. 8264337 dated 10.02.2025
- ii. BE No. 8286252 dated 11.02.2025
- iii. BE No. 8384938 dated 15.02.2025

3. The Bills of Entry numbered 8264337 (dated 10.02.2025) and 8286252 (dated 11.02.2025) were filed in advance and subsequently got purged from the system in accordance with standard procedural timelines.

4. As per system records and Risk Management System (RMS) alert, the COO having No. MOE-CoO-CICO-0025709-20250129 dated 29.01.2025 used in BE No. 8264337 was reused in BE No. 8286252. The RMS interdiction flagged the duplicate use of COO, and the FAG officer raised following queries on ICEGATE regarding authenticity and compliance under CAROTAR Rules, 2020:

Query raised by FAG Officer in B/E no. 11.02.2025	Reply to the Query
This Certificate of Origin has been utilized for Bill No. 8264337 dated 10.02.2025 of INNSA1 Location. Kindly note that a COO once fully utilized is not used for other consignments. Kindly Justify the same.	Here we confirmed that we will utilize the Certificate of Origin No. MOE-COO-CICO 0025709-20250129 Dtd 29/01/2025 against BOE 8286252 Dt 11.02.2025 only. Copy of Certificate of origin uploaded with BOE No mentioned on CO (IRN :2025021200117291). Query raised about

	the another BOE its wrongly enter in another BOE which advance BOE will be auto deleted later. CO will deface again only one Shipment only. Consider the Explanation and assess the BOE.
--	--

5. Eventually, BE No. 8384938 dated 15.02.2025 was given out of charge on 25.02.2025, for identical goods and COO details, whereas the earlier two BEs got purged from the EDI system. However, at no stage the earlier 2 BEs were purged/cancelled/ voluntarily brought to the notice of Customs authorities, despite the filing of third separate BE for the same consignment.

6. Statement of Shri Ajit S. Nalawde, Proprietor, Authorized Representative of Customs Broker M/s Future Impex, was recorded on 26.05.2025 under Section 108 of the Customs Act, 1962 wherein, inter alia:

- a. He admitted that all three Bills of Entry were filed for the same consignment.
- b. He did not inform the importer that multiple BEs were filed for the same consignment.
- c. He stated that all Bills of Entry reflected the same goods, value, classification, and duty.
- d. He attributed the error to inexperienced staff.
- e. He expressed willingness to cooperate.

7. Further statement of Shri Ajit S. Nalawde, Proprietor, Authorized Representative of Customs Broker M/s Future Impex, was recorded on 20.06.2025 under Section 108 of the Customs Act, 1962 wherein, inter alia:

- 1. He reaffirmed that the second BE was filed due to lack of acknowledgment of the first Bill of Entry (However, he failed to submit any corroborating documents/records).
- 2. He admitted failure in selecting the amendment option during conversion of Advance Bill of Entry to Final, leading to the filing of a third BE.
- 3. He acknowledged lapse in informing Customs authorities and cancelling the earlier BEs.
- 4. He accepted that the mistake resulted from human/system error and was the first such instance for his firm.
- 5. He stated that corrective measures have now been implemented.

8. From the above facts, it is evident that the Customs Broker M/s Future Impex failed to comply with Regulation 10(d), 10(e), and 10(m) of the Customs Broker Licensing Regulations, 2018:

Violation of Regulation 10(d):

"A Customs Broker shall advise his clients 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."

In the instant case, it is evident from the investigation and the statements that parallel Bills of Entry were filed for the same consignment, but at no point did the Customs Broker (CB) bring this matter to the attention of the Deputy Commissioner or Assistant Commissioner of Customs. Also, in his statement dated 26.05.2025, the CB stated that he did not inform the importer that multiple Bills of Entry were filed for the same consignment. This is violation Section 46 (1) of Customs Act, 1962, "Entry of goods on importation. (1) *The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed*". Accordingly, the CB must have filed only one Bill of Entry for a particular consignment and in case of any difficulty/deviation, he must have brought it to the knowledge of the Importer and also of the Department. Therefore, it appeared that the CB has contravened the provisions of Regulation 10(d) of the Customs Brokers Licensing Regulations (CBLR), 2018 by not advising his client to comply with the provisions of the Act and not intimating the department about the violation.

Violation of Regulation 10(e):

"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."

In the instant case, it is evident from the investigation and statements that the CB did not inform the importer that multiple Bills of Entry were filed for the same consignment. This conduct suggests a lack of due diligence on the part of the CB in verifying the accuracy of the information provided to the client in relation to the clearance of cargo or baggage. Consequently, it appeared that the CB has contravened the provisions of Regulation 10(e) of the Customs Brokers Licensing Regulations (CBLR), 2018.

Violation of Regulation 10(m):

"A Customs Broker shall discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay."

In the instant case, it is evident from the investigation and statement that the CB failed to cancel the Bills of Entry within the time limit, indicating a lack of promptness and efficiency in the discharge of his duties. This delay suggests that the CB did not act with the required speed and efficiency. Accordingly, it appeared that the CB has contravened the provisions of Regulation 10(m) of the Customs Brokers Licensing Regulations (CBLR), 2018.

9. Filing of multiple Bills of Entry with the same COO and no effort to cancel the earlier filed BEs or intimate the Customs Department indicates a serious procedural and compliance lapse, amounting to misconduct on the part of the CB in terms of the CBLR, 2018. Further, the CB M/s Future Impex (AGVPN4016CCH001) by failing to comply with the provisions of sub-regulation 10(d), 10(e) and 10(m) of the CBLR 2018, have also rendered itself liable to penalty under Regulation 18 of the CBLR 2018.

10. In view of the above, in terms of Regulation 17(1) of CBLR, 2018, CB M/s. Future Impex (CB No. 11/2395) was called upon to show cause as to why the CB license bearing no. 11/2395 issued to them should not be revoked and the security deposited should not be forfeited and/or penalty should not be imposed upon them under Regulation 14 read with Regulation 17 & Regulation 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018.

11. Ms Anita S. Bagade, Assistant Commissioner of Customs, Import-II, NCH was appointed as Inquiry Officer under Regulation 17 of CBLR, 2018 to conduct the inquiry proceedings against CB, M/s Future Impex (CB No 11/2395). However, Ms Anita S. Bagade, Assistant Commissioner of Customs has requested for removal of her name from inquiry proceedings as she was due for retirement in June 2026. Subsequently, Shri Harish Kumar Parmar, Assistant Commissioner was appointed as Inquiry Officer (hereinafter referred as to the 'IO') vide letter dt 17.03.2026 to conduct the inquiry proceedings against the CB, M/s Future Impex (CB No. 11/2395) under Regulation 17 of the CBLR, 2018. The IO has given personal hearing to the CB on 16.04.2026 and Shri Ajit S. Nalawde appeared before him and submitted written reply vide letter dt 15.04.2026 and 18.05.2026.

12. **INQUIRY REPORT:** - The IO concluded the inquiry proceedings and submitted the Inquiry Report dated 03.06.2026, wherein, all the charges levelled against the CB vide Show Cause Notice (SCN) No. 47/2025-26 dated 25.02.2026 were held as "Not Proved".

FINDINGS OF THE INQUIRY OFFICER: -

13. The IO submitted that he had gone through the Show Cause Notice No. 47/2025-26 dated 25.02.2026 vide F. No. GEN/CB/607/2025-CBS alongwith relied upon documents. The IO submitted that he had gone through the records of the Personal Hearings and Defense submissions made during the personal hearings and also during the Inquiry Proceedings. The IO had also gone through the statements of all the persons taken during the investigation. The IO had further stated that I had gone through the alleged Articles of Charges or contraventions mentioned in Show Cause Notice as well as legal provisions reflected in CBLR, 2018. The IO submitted that he had already taken on record the submissions made by the CB and proceeded to discuss all these submissions & examine their merits.

13.1 Article of Charge-I- 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";

The IO submitted that I find that the charge of contravention of provisions of Regulation 10(d) of CBLR, 2018 is levelled against the CB M/s. Future Impex on the following grounds:

"In the instant case, it is evident from the investigation and the statements that parallel Bills of Entry were filed for the same consignment, but at no point did the Customs Broker (CB) bring this matter to the attention of the Deputy Commissioner or Assistant Commissioner of Customs. Also, in his statement dated 26.05.2025, the CB stated that he did not inform the importer that multiple Bills of Entry were filed for the same consignment. This is violation Section 46 (1) of Customs Act, 1962, "Entry of goods on importation.-(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed". Accordingly, the CB must have filed only one Bill of Entry for a particular consignment and in case of any difficulty/ deviation, he must have brought it to the knowledge of the Importer and also of the Department. Therefore, it appears that the CB has contravened the provisions of Regulation 10(d) of the Customs Brokers Licensing Regulations (CBLR), 2018 by not advising his client to comply with the provisions of the Act and not intimating the department about the violation".

The IO found that Regulation 10(d) of CBLR, 2018 can be invoked only where there exists clear and cogent evidence showing that the Customs Broker either:

- (i) failed to advise the client to comply with the provisions of law; or
- (ii) knowingly failed to report deliberate non-compliance by the client to the Customs authorities.

The IO submitted that the Defense in his submission stated that:

The process initially commenced with filing of Advance Bill of Entry No. 8264337 dated 10.02.2025; that due to non-receipt of proper system acknowledgment and possible transmission-related issues, uncertainty arose regarding successful reflection of the said filing in the EDI system. In order to avoid delay in clearance of the perishable cargo, the documentation team, acting bona fide and in the interest of expeditious clearance, re-filed the Bill of Entry on 11.02.2025 using identical particulars without any change whatsoever in description, quantity, value, classification, duty structure, or Certificate of Origin details. Consequently, Bill of Entry No. 8286252 dated 11.02.2025 came to be generated. During the process of conversion of Advance Bill of Entry No. 8286252 dated 11.02.2025 into Final Bill of Entry after Entry Inwards, another Bill of Entry bearing No. 8384938 dated 15.02.2025 was generated. The said Bill of Entry thereafter became the operative Bill of Entry which was processed for assessment, examination, and clearance. Under standard EDI functionality, advance Bills of Entry which are not linked with IGM particulars or not processed further after Entry Inwards are automatically purged by the system. Since IGM particulars were not linked with the earlier Bills of Entry Nos. 8264337 dated 10.02.2025 and 8286252 dated 11.02.2025, the said Bills of Entry remained inactive and were automatically purged from the EDI system. The IO found force in submission of the CB.

The IO submitted that the defense has stated that during assessment proceedings relating to Bill of Entry No. 8286252 dated 11.02.2025, they informed the Customs Department regarding existence of the earlier filing through reply to query submitted on the EDI portal.

The IO found that that there is no allegation or evidence on record to establish that the CB had knowingly facilitated, advised, or abetted any violation of the Customs Act, 1962 or allied laws. The IO also found that the charged CB has not given any wrong advise to their client.

The IO further observed that as far as the customs clearance of the consignment for which the charged CB has filed the Bills of Entry is concerned he found that in the impugned Show Cause Notice there is no allegation of mis-declaration, undervaluation, or wrongful claim of exemption, revenue loss to the Government by the importer M/s Candor

Dates Pvt. Ltd. The IO further find that there is no allegation or statement by the importer M/s Candor Dates Pvt. Ltd. they were given wrong advise by the charged CB.

The IO found that in reply to query against Bill of Entry No. 8286252 dated 11.02.2025, the charged CB has informed the Customs Department by way of reply to query that :

"Here we confirmed that we will utilize the Certificate of Origin No. MOE-COO-CICO 0025709-20250129 Dated 29/01/2025 against BOE 8286252 Dated 11.02.2025 only. Copy of Certificate of origin uploaded with BOE No mentioned-on CO (IRN: 2025021200117291). Query raised about the another BOE its wrongly enter in another BOE which advance BOE will be auto deleted later.CO will deface again only one Shipment only. Consider the Explanation and assess the BOE".

The IO observed that it is evident from the para 4 of the impugned Show Cause Notice, the charged CB has informed the Department that another Bill of Entry was generated and it will be auto deleted later. Hence, Department was aware that the CB has filled two Bills of entry. As the system automatically purges non-processed bills of entry, there was no need to inform Department to cancel the bills of entry which were already purged in the EDI System. Therefore, the IO found that the allegation that at no point did the CB bring this matter to the attention of the Deputy Commissioner or Assistant Commissioner of Customs do not hold water.

The IO found that in para 5 of the impugned Show Cause Notice wherein it is stated that:

"Eventually, BE No. 8384938 dated 15.02.2025 was given out of charge on 25.02.2025, for identical goods and COO details, whereas the earlier two BEs got purged from the EDI system".

The IO submitted that the defense in their submission stated that during conversion of Advance Bill of Entry into Final Bill of Entry, another Bill of Entry bearing No. 8384938 dated 15.02.2025 came to be generated during EDI processing and the same ultimately proceeded for assessment and clearance; that the EDI system automatically purges Advance Bills of Entry which are:

- not processed further, or
- not linked with IGM particulars after grant of Entry Inwards.

The IO found that the said two bills of entry were automatically purged from the EDI and system and only one Bill of Entry no. 8384938 dated 15.02.2025 processed in EDI system.

The IO submitted that it is further alleged in the impugned show cause notice that:

"in his statement dated 26.05.2025, the CB stated that he did not inform the importer that multiple Bills of Entry were filed for the same consignment".

The IO submitted that he had already discussed in foregoing paras, that EDI system automatically purged two Bills of Entry Nos. 8264337 dated 10.02.2025 and 8286252 dated 11.02.2025 and only one bill of entry No. 8384938 dated 15.02.2025 processed by the EDI system. Hence, informing importer about two purged bills of entry was not required as they were not processed in the EDI system.

The IO further submitted that it is alleged in the show cause notice that:

"This is violation Section 46 (1) of Customs Act, 1962, "Entry of goods on importation- (1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed".

The IO found that that Section 46(1) of the Customs Act, 1962 has been mis-interpreted. Section 46(1) prescribes that Bill of Entry is required to be filed for home consumption or warehousing, which the charged CB have filed the Bill of Entry No. 8384938 dated 15.02.2025 for home consumption. It is pertinent to mention that Section 46(1) of the Customs Act, 1962 never dealt with filing of multiple bills of entry. It is pertinent to mention that apart from quoting Section 46(1) of the Customs Act, 1962, it has not been quoted in the impugned Show Cause Notice any other provisions of Act, Allied Act, Rules, Regulations, Public Notice, Standing Order Notification which bars filing multiple bill of entry for same consignment.

The IO further submitted that it is alleged in the Show Cause Notice that:

"Accordingly, the CB must have filed the Bill of Entry for a particular consignment and in case of any difficulty/ deviation, he must have brought it to the knowledge of the Importer and also of the Department".

The IO submitted that as discussed in foregoing paras the charged CB has given intimation to the department that earlier bills of entry got purged in system by way of reply to query through EDI to Custom Authorities. Hence, Department was aware about the same and there was no need to inform Department to cancel the bills of entry which were already going to purged in the EDI System. Hence, there is no lapse on part of the charged CB. The IO found that filing multiple bills of entry is not an offense, otherwise there would have been punitive action prescribed in any Act, Allied Act, Rules, Regulations, Public Notice, Standing Order or Notification.

The IO found that there is no evidence on record to establish that:

- the importer indulged in any deliberate violation;
- the Customs Broker advised the importer contrary to law;
- there was any suppression of material facts;
- there was any wrongful gain;
- there was any attempt to evade duty;
- there was any misuse or multiple use of exemption and COO benefit;
- there was any revenue loss to the Government by any way.

Accordingly, the IO held the Article of Charge alleging violation of Regulation 10 (d) of the CBLR, 2018 as "Not Proved".

13.2 Article of Charge - II 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";

The IO found that the charge of contravention of provisions of Regulation 10(e) of CBLR, 2018 is levelled against the CB M/s Future Impex on the following ground:

"In the instant case, it is evident from the investigation and statements that the Customs Broker (CB) did not inform the importer that multiple Bills of Entry were filed for the same consignment. This conduct suggests a lack of due diligence on the part of the CB in verifying the accuracy of the information provided to the client in relation to the clearance of cargo or baggage. Consequently, it appears that the CB has contravened the provisions of Regulation 10(e) of the Customs Brokers Licensing Regulations (CBLR), 2018".

The IO submitted that he had discussed in foregoing paras, that EDI system automatically purged two Bills of Entry Nos. 8264337 dated 10.02.2025 and 8286252 dated 11.02.2025 and only one bill of entry No. 8384938 dated 15.02.2025 processed by the EDI system. The IO found that informing importer about two purged bills of entry was not required as they were not processed in the EDI system. The IO found that the charged CB has given intimation to the department through reply to the query that earlier bills of entry got purged in system by way of reply to query. Hence, Department was aware about the same and there was no need to inform Department to cancel the bills of entry which were already purged in the EDI System. As such only bill of entry No. 8384938 dated 15.02.2025 processed by the EDI system, wherein there was no variation in value, classification, or duty. Also, there was no duplication of benefit or misuse of

exemption/Certificate of Origin (COO). Therefore, the IO found that there was no violation of any Act, Allied Act, Rules, Regulations, Public Notice, Standing Order or Notification.

The IO found that the charged CB has relied upon Order-in-Original No. 10/CAC/PCC(G)/SJ/CBS Adj dated 12.05.2022 passed by Hon'ble Principal Commissioner of Customs (General), New Custom House, Mumbai, wherein Customs Broker M/s ATC Global Logistics Pvt. Ltd. had filed two bills of entry viz. 7123590 dated 05.07.2018 and 8011628 dated 11.09.2018. Out of the above said two bills of entry 7123590 dated 05.07.2018 was purged in the system. Accordingly, the said Customs Broker filed another bill of entry No. 8011628 dated 11.09.2018 for same consignment, which was processed in the system. Hon'ble Principal Commissioner of Customs (General), New Custom House, Mumbai drop the charges levelled against the said Customs Broker. It is pertinent to mention that if filing of multiple bills of entry for same consignment is an offense, the Hon'ble Principal Commissioner of Customs ought to have taken punitive action. However, charges levelled against the Customs Broker were dropped.

The IO found that Regulation 10(e) of CBLR, 2018 requires the CB to exercise due diligence to ensure that any information which the CB gives to the client with regard to clearance of the cargo is correct. The IO found that the charged CB has not imparted any incorrect information to their client M/s Candor Dates Pvt Ltd. (IEC:AAKCC3130A) with regard to the clearance of the import cargo and therefore there is no contravention of Regulation 10(e) of CBLR, 2018.

The IO submitted that the Charged CB relied upon the decision of the Hon'ble High Court Calcutta in case of Commissioner of Customs (Airport & Admn.) Vs. Shipping & Clearing Agents Pvt. Ltd. reported in 2023 (386) E.L.T. 544 (Cal.) wherein the Hon'ble High Court observed that:

"29. Before going into Article II of the charge under Regulation 11(e) of the Customs Brokers Licensing Regulations, 2013 it is necessary to consider the said regulation.

30. As per Regulation 11(e) 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.

31. Thus the charge of violation of Regulation 11(e) comes into operation when information is given by Customs Broker to his client and there is allegation that the information given is false. When there is allegation that the Customs Broker did not advise the client to comply the provisions of the Act there is no question of giving

information to client which is not true, when there is no allegation by the client/exporter. Thus there is no breach of the said provision".

The IO submitted that he had taken cognizance of the above case laws and found that ratio of the judgement is applicable in the instant case.

The IO submitted that the Charged CB further submitted that no mala-fide intention is attributable in as much as the no pecuniary gain occurred to them in the instant case. For the above proposition following case law is relied upon:

(i) Dex Logistics P. Ltd. Vs. Commissioner of Customs, New Delhi reported in 2019 (369) E.L.T. 1168 (Tri. Del.), wherein the Hon'ble Tribunal held that:

"The allegations of the Revenue are based on investigation and the statements of Mr. B.K. Goyal. Although Director of the appellant have also stated that the said importer were introduced to him through Shri B.K. Goyal, but it is not established that appellant handled the work of clearance with any mala fide motive, or any motive to abnormal gain. We also find that there is no allegation of the appellant having made any abnormal profits in connivance with the said Mr. B.K. Goyal. We further find that the impugned order is bad in the absence of any offence report. The proceedings have been initiated much later in the day after passing of Order-in-Original dated 28-4-2017, which have already set aside by this Tribunal as regards this appellant and its Director. In this view of the matter we find that the charges levelled against the appellant CIIA are not maintainable. Accordingly, we set aside the impugned order and allow the appeal. The Ld. Commissioner General is directed to restore the licence of the appellant CHA within the period of three weeks of the receipt of the copy of this order".

The IO had taken cognizance of the above case laws and found that ratio of the judgement is applicable in the instant case.

The IO submitted that as discussed in foregoing paras the charged CB has given intimation to the department that earlier bills of entry got purged in system by way of reply to query. Hence, Department was aware about the same and there was no need to inform Department to cancel the bills of entry which were already purged in the EDI System. Hence, there is no lapse on part of the charged CB. The IO found that filing multiple bills of entry is not an offense, otherwise there would have been punitive action prescribed in any Act, Allied Act, Rules, Regulations, Public Notice, Standing Order or Notification.

The IO found that there no evidence on record to establish that:

- the importer indulged in any deliberate violation;
- the Customs Broker advised the importer contrary to law;

- there was any suppression of material facts;
- there was any wrongful gain;
- there was any attempt to evade duty;
- there was any misuse of exemption/COO benefit;
- there was any revenue loss to the Government.

Accordingly, the IO held the Article of Charge alleging violation of Regulation 10 (e) of the CBLR, 2018 as "Not Proved".

13.3 Article of Charge - III Regulation 10(m) of the CBLR, 2018:

"A customs Broker shall discharge his duties as a Customs Broker with utmost speed and efficiency without any delay".

The IO found that the charge of contravention of provisions of Regulation 10(m) of CBLR

"In the instant case, it is evident from the investigation and statement that the Customs Broker (CB) failed to cancel the Bills of Entry within the time limit, indicating a lack of promptness and efficiency in the discharge of his duties. This delay suggests that the CB did not act with the required speed and efficiency. Accordingly, it appears that the CB has contravened the provisions of Regulation 10(m) of the Customs Brokers Licensing Regulations (CBLR), 2018".

The IO submitted that he had discussed in foregoing paras, that EDI system automatically purged two Bills of Entry Nos. 8264337 dated 10.02.2025 and 8286252 dated 11.02.2025 and only one bill of entry No. 8384938 dated 15.02.2025 processed by the EDI system. He found that the charged CB has given intimation to the department through reply to the query that earlier bills of entry got purged in system by way of reply to query. Hence, Department was aware about the same and there was no need to inform Department to cancel the bills of entry which were already purged in the EDI System. As such only bill of entry No. 8384938 dated 15.02.2025 processed by the EDI system, wherein there was no variation in value, classification, or duty. Also, there was no duplication of benefit or misuse of exemption/Certificate of Origin (COO). Thus, was no violation of any Act, Allied Act, Rules, Regulations, Public Notice, Standing Order or Notification.

The IO submitted that it is alleged in that *"In the instant case, it is evident from the investigation and statement that the Customs Broker (CB) failed to cancel the Bills of Entry within the time limit"*. However, he had not found that no specific provision regarding cancellation of bills of entry with specific time limit has been quoted in the present article of charge. The IO found that filing multiple bills of entry is not an offense, otherwise there

would have been punitive action prescribed in any Act, Allied Act, Rules, Regulations, Public Notice, Standing Order or Notification.

The IO found that there is no allegation of any kind from the importer M/s Candor Dates Pvt Ltd. (IEC:AAKCC3130A) regarding laxity and delay in clearance of consignments. Also, there has been no lapse in discharging our duties towards the department. I find that the charged CB has fully cooperated with the investigation of the case. There is no allegation by SIIB (I), JNCH, Nhava Sheva that charged CB had not cooperated or had not responded or delayed submission of any information desired by them or had failed to produce importer or any other person required by them. I find that allegation of violation of Regulation 10(m) of CBLR, 2018 levelled against charged CB is based on assumption and presumption. The charge of violation of Regulation 10(m) of CBLR, 2018 is merely a conjuncture and pure assumption that they had not discharged our duties with utmost speed and efficiency.

The IO found that there is no evidence on record to establish that:

- the importer indulged in any deliberate violation;
- the Customs Broker advised the importer contrary to law;
- there was any suppression of material facts;
- there was any wrongful gain;
- there was any attempt to evade duty;
- there was any misuse of exemption/COO benefit;
- there was any revenue loss to the Government.

Accordingly, the IO held the Article of Charge alleging violation of Regulation 10 (m) of the CBLR, 2018 as "Not Proved".

SUMMARY OF THE FINDINGS:

14. From the aforesaid discussions as mentioned above, the IO concluded the findings as under:

Sr. No.	Charges against the CB	Findings
1.	Violation of Regulation 10(d) of CBLR, 2018	Not Proved
2.	Violation of Regulation 10(e) of CBLR, 2018	Not Proved
3.	Violation of Regulation 10(m) of CBLR, 2018	Not Proved

DISAGREEMENT MEMO:

15. The IO in his report dated 03.06.2026 held the all charges levelled against the CB vide SCN No. 47/2025-26 dated 25.02.2026 as “Not Proved”. The Principal Commissioner of Customs (General), New Custom House, Zone-I, Mumbai disagreed with the IO’s

findings w.r.t. Article of Charge I – Regulation 10(d) of the CBLR, 2018 in light of available evidences on record. Therefore, a Disagreement Memo dated 10.07.2026 was issued to the CB. Thereafter, under the provisions of Regulation 17(6) of the CBLR, 2018 a copy of the Inquiry Report dated 03.06.2026 and Disagreement Memo dated 10.07.2026 were shared with the CB and further, to uphold the Principle of Natural Justice an opportunity of personal hearing was granted to the CB on 07.08.2026. However, due to administrative reason the PH was re-scheduled on 13.08.2026.

RECORDS OF PERSONAL HEARING:

16. The Personal Hearing (PH) in the matter was held on 13.08.2026. Shri Ajit Nalawde (Prop.) and Shri Prashant Kubal (Consultant) appeared for the hearing. The CB reiterated their written submission dated 06.08.2026 during the PH. Accordingly, the oral and written submissions of the CB were taken on record.

Written Submissions of the Customs Broker (CB).

17. We, M/s. Future Impex (hereinafter referred to as “Noticee CB”) are holding a Customs Broker license bearing number 11/2395 (hereinafter referred to as ‘CB licence’).

18. Under Provisions of Regulation 17 of CBLR 2018, the Hon'ble Principal Commissioner of Customs (General), Mumbai-I appointed IO in this case. The Noticee CB submitted reply to the said Show Cause Notice vide letters dated 15.04.2026 and 18.05.2026. The Noticee CB appeared before the learned IO during personal hearing on 16.04.2026 denying all the charges of violation of provisions of regulation 10(d), 10(e), and 10(m) of the CBLR, 2018.

19. The Inquiry Officer after considering facts of the case and reply filed by us submitted Inquiry Report dated 03.06.2026, holding violation of regulation 10(d), 10(e), and 10(m) of the CBLR, 2018 as “Not Proved”. However, the Department vide Disagreement Memo dated 10.07.2026 disagreed with the Inquiry Report dated 03.06.2026.

20. At the outset, we once again deny the allegations levelled in the Show Cause Notice No. 47/2025-26 dated 25.02.2026, which is baseless, as the same is not supported with documentary or oral evidences. The observations made by the Department in the Disagreement Memo are contrary to the facts of this case and legal position as laid down by various judicial pronouncements given on the issues similar to this case.

21. The CB respectfully submitted that the Disagreement Memo 10.07.2026 is completely devoid of merits and does not in any way consider the findings of the Inquiry Report dated 03.06.2026 in the right spirit, wherein it was found that all charges framed

under regulation 10(d), 10(e), and 10(m) of the CBLR, 2018, were "Not Proved". The Inquiry Officer (I.O.), after a thorough evaluation of the evidence and CB's detailed reply rightly concluded that the CB acted with due diligence and that no lapse is attributable to us.

22. It is respectfully submitted that the observations made by learned Inquiry Officer in the aforesaid Inquiry Report are as per the facts of this case and legal position as laid down by various judicial pronouncements given on the issues similar to this case.

23. It is respectfully submitted that the Disagreement Memo dated 10.07.2026 has been communicated to us with communication of adverse material and/or reasons for difference, which enable us to rebut, qualify or explain the adverse material and show cause against the proposed adverse action. Principles of natural justice requires that the said material/reasons must be communicated to the Customs Broker to rebut or explain proposed adverse action in Show Cause Notice as well as in Disagreement Memo issued.

In this regard, Reliance is placed on the decision the Hon' ble High Court, New Delhi in the case of M/s. HIM Logistics Pvt. Ltd. Vs. Commissioner of Customs (General), in WP (C) No. 9660/2015, wherein it was held that mere communication of the inquiry report, which is in favour of the petitioner and without communication of adverse material and/or reasons for difference, would not enable the petitioner to rebut, qualify or explain the adverse material and show cause against the proposed adverse action. Principles of natural justice required that before an adverse decision was taken against the petitioner, the petitioner should have been communicated the adverse material/reasons for disagreement. The relevant para 16 and 18 of the said judgement is re-produced as under:

"16. In the present case, the inquiry report is in favour of the petitioner and exonerates him. Mere communication of the inquiry report, which is in favour of the petitioner and without communication of adverse material and/or reasons for difference, would not enable the petitioner to rebut, qualify or explain the adverse material and show cause against the proposed adverse action. Principles of natural justice required that before an adverse decision was taken against the petitioner, the petitioner should have been communicated the adverse material/reasons for disagreement. The fact that the reasons for disagreement were not communicated to the petitioner prior to the adverse decision being taken by the Commissioner of Customs, there was clearly a violation of principles of natural justice. The Commissioner of Customs should have recorded the reasons for disagreement and forwarded the same to the petitioner for his comments before passing the impugned order. Because of failure to do so, the impugned order is clearly in violation of the principles of natural justice.

18. We answer question no. (ii) by holding that where the principal commissioner or commissioner of customs, as the case may be, intends to disagree with the inquiry report, that is in favour of the Customs Broker, then it is mandatory for him to communicate the adverse material/reasons for disagreement to the Custom Broker and require him to show cause/represent against the proposed adverse order”.

Reliance is placed on the decision of the Hon’ble CESTAT, New Delhi in case of M/s. P. I. Logistics (India) Pvt. Ltd. Vs. Commissioner of Customs (I &G), New Delhi (Final Order No. 51672016 dated 28.04.2016), wherein it was held that non-issuance of notice on the disagreement of the Original Authority with any part of the Inquiry Report is clear violation of principles of natural justice. In the aforesaid case, on the ground of non-issuance of Disagreement Notice / Memo, order passed by the Original Authority was set aside. Relevant para no. 4 of the said judgement is reproduced as under:

“4.....There is nothing to indicate that the appellant has been put to notice on the disagreement of the Original Authority with any part of the enquiry report. Such being the case, it is clear that the present impugned order issued without indicating the disagreement with the enquiry report and getting the response of the appellant, is in clear violation of principles of natural justice. In this connection, a reference can be made to the Hon’ble Bombay High Court decision in Commissioner of Customs (General) vs. Dominic and Co. reported as 2015 (319) E.L.T. 74 (Bom.). The Hon’ble Bombay High Court held as :-

“Since the Commissioner expressed his disagreement with the findings recorded by the Inquiry Officer in their entirety, the Regulations though permit him to hold a de novo inquiry, that could be only after due notice to the respondent in that behalf. In other words, a notice indicating the disagreement with the findings of the Inquiry Officer, the extent of such disagreement and the prima facie reasons for such disagreement, ought to be communicated and that notice should be served on the agent like the respondent. After such an agent responds to the notice and if the Commissioner is further satisfied that the explanation does not deserve acceptance, he is free to hold a de novo inquiry and into all charges. This is not merely a matter of procedure but one of substance. Even the full bench decision of this Court in the case of Delta Logistics v. Union of India, reported in 2012 (286) E.L.T. 517 lays down such a principle”.

The said decision has been followed by the Tribunal in the other cases also”

It is pertinent to mention that no disagreement ground on regulation 10(e) and 10(m) of CBLR, 2018 has been communicated to us. Hence, we assume that there are no adverse material and/or reasons for difference as far as regulation 10(e), and 10(m)

of CBLR, 2018 are concerned. Accordingly, we are submitting our reply in respect of regulation 10(d) of CBLR, 2018 only.

24. We would like to further submit that it is provided in Sub-regulations 6 of Regulation 17 of CBLR, 2018 that no order for revoking the license shall be passed unless an opportunity is given to the Customs Broker to be heard in person by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be. Provisions of Regulation 17 of the CBLR, 2018 stipulates that the Customs Broker should be provided the material, which is to be used against him for passing an adverse order, if any, so he is in a position to rebut, qualify or explain the same and show cause against the proposed adverse action. If the adverse material or the reasons for disagreement are withheld from Customs Broker, then, the entire exercise would be a futility as he would not be provided with an opportunity to rebut, qualify or explain the same and show cause against the proposed adverse action.

However, it is pertinent to mention that **no comments/reasons for disagreement has been offered by the Department on some of the findings of the Inquiry Officer.** We would like to further bring attention to the notice of the Hon'ble Principal Commissioner of Customs (General), Mumbai-I, in the said Inquiry Report 10.07.2026, the Inquiry Officer has observed that ratio of the judgement relied upon by us is applicable in the present case. However, no comments/ reasons for disagreement on the various case laws referred by the Inquiry Officer has been offered by the Department on the said case laws.

In view of the above, while refuting following Grounds of the Disagreement Memo, we have specifically mentioned that no such comments/reasons for disagreement has been offered in the said Disagreement Memo dated 10.07.2026. We request Hon'ble Principal Commissioner of Customs (General), Mumbai -I to look into these aspects.

25. SUBMISSION OF ARTICLE OF CHARGE-IV viz. REGULATION 10(d) OF CBLR, 2018:

25.1 As regards alleged non-compliance of Regulation 10(d) of CBLR, 2018 : the said Regulation provides

“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 the Customs, as the case may be”.

25.2 The imputation is that:

“In the instant case, it is evident from the investigation and the statements that parallel Bills of Entry were filed for the same consignment, but at no point did the Customs Broker (CB) bring this matter to the attention of the Deputy Commissioner or Assistant Commissioner of Customs. Also, in his statement dated 26.05.2025, the CB stated that he did not inform the importer that multiple Bills of Entry were filed for the same consignment. This is violation Section 46 (1) of Customs Act, 1962, "Entry of goods on importation.—(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed". Accordingly, the CB must have filed only one Bill of Entry for a particular consignment and in case of any difficulty/ deviation, he must have brought it to the knowledge of the Importer and also of the Department. Therefore, it appears that the CB has contravened the provisions of Regulation 10(d) of the Customs Brokers Licensing Regulations (CBLR), 2018 by not advising his client to comply with the provisions of the Act and not intimating the department about the violation”.

25.3 Disagreement Ground in para No. 5.1 of the Disagreement Memo dated 20.05.2026 regarding Violation of Regulation 10(d) of the CBLR, 2018 is re-produced as under:-

“The IO's conclusion under Regulation 10(d) is not justified and not aligned with settled legal position. Regulation 10(d) casts a positive and continuing obligation upon a Customs Broker to advise the client to comply with the provisions of the Customs Act, 1962 and, in case of non-compliance, to bring the matter to the notice of the Deputy Commissioner/ Assistant Commissioner of Customs. The responsibility extends beyond mere filing of documents and requires the Customs Broker to exercise due diligence in ensuring legal compliance. It is an admitted fact that multiple Bills of Entry were filed for the same consignment. The Customs Broker, being a licensed professional conversant with Customs procedures, was expected to identify such irregularity and take immediate corrective action. There is no evidence on record to establish that the importer was formally advised regarding the implications of multiple filings or that appropriate guidance was provided to ensure compliance with statutory requirements. The contention that the duplicate Bills of Entry were generated due to EDI-related issues does not absolve the Customs Broker of his regulatory obligations. In situations involving procedural anomalies or system-related discrepancies, the Customs Broker was required to promptly bring the matter to the notice of the proper Customs authorities through a clear and formal communication by itself and not after raising the system query. Reliance on an EDI query response cannot be equated with the discharge of the

obligation envisaged under Regulation 10(d). The obligation under-Regulation 10(d) arises at the stage when the Customs Broker becomes aware of the irregularity and requires proactive reporting of the matter to the Department. No evidence has been produced to demonstrate that such reporting was made to the Deputy Commissioner or Assistant Commissioner of Customs. The Inquiry Officer's reliance on the absence of revenue loss, misdeclaration, duty evasion, or wrongful availment of benefits is misplaced. Regulation 10(d) deals with the Customs Broker's duty to advise compliance and report instances of non-compliance. Proof of revenue loss or fraudulent intent is not a prerequisite for establishing a violation of this Regulation. The statement of the Customs Broker that the importer was not informed about the multiple Bills of Entry indicates a failure to adequately advise the client regarding a material procedural irregularity. Such omission is inconsistent with the standard of care and diligence expected from a licensed Customs Broker. Therefore, it was a failure on the part of the CB and constitutes a violation of Regulation 10(d) of the CBLR, 2018. In view of the above, the analysis and findings of the IO appear to be improper and are liable to be rejected”

25.4 Refutation on Article of Charge-I viz. Regulation 10(d) of CBLR, 2018 and Disagreement Ground in para No. 5.1 of the Disagreement Memo dated 10.07.2026 regarding Violation of Regulation 10(d) of the CBLR, 2018:

25.4.1 As regards to the allegation of violation of Regulation 10(d) of CBLR 2018, the CB submitted there has been no violation of Regulation 10(d) of CBLR, 2018 in the instant case. The CB submitted that in order to establish the charge under Regulation 10(d) of CBLR, 2018, it is required to point out specific instances where the CB has failed to advise its clients to comply with the provisions of the Act or when the CB has failed to report any non-compliance of the provisions of the Act by its clients to the Customs authorities. The CB submitted that there is no evidence in the form of statement of the importer M/s Candor Dates Pvt Ltd. (IEC:AAKCC3130A) or any corroborative evidence to prove that we, M/s. Future Impex, as the Customs Broker, have ever given wrong advice or that they did not try to bring the facts to the notice of the Dy./ Assistant Commissioner of Customs.

It is stated in Disagreement ground that:

“The IO's conclusion under Regulation 10(d) is not justified and not aligned with settled legal position. Regulation 10(d) casts a positive and continuing obligation upon a Customs Broker to advise the client to comply with the provisions of the Customs Act, 1962 and, in case of non-compliance, to bring the matter to the notice of the Deputy Commissioner/ Assistant Commissioner of Customs. The responsibility extends beyond mere filing of documents and requires the Customs Broker to exercise due diligence in ensuring legal compliance”

In this regard, we would like to reiterate provisions of regulation 10(d) of CBLR, 2018, which is re-produced 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 the Customs, as the case may be”.

It is respectfully submitted that language of the regulation 10(d) of CBLR, 2018 is very clear, it states that a Customs Broker has to advise his client to comply with provisions of the Customs Act, other Allied Acts, and the rules and regulations thereof”. Thus, it was required by the department to point out where we have been failed to advise our client to comply with any of the Customs Act, other Allied Acts, and the rules and regulations thereof. As far as the article of charge of alleged violation of regulation 10(d) is concerned, it is alleged that:

“Also, in his statement dated 26.05.2025, the CB stated that he did not inform the importer that multiple Bills of Entry were filed for the same consignment. This is violation Section 46 (1) of Customs Act, 1962, "Entry of goods on importation.—(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed".

Thus, as per the Department we failed to advise the client to comply with only one Section of the Customs Act, 1962 viz. Section 46(1) of the Customs Act, 1962. In this regard, we would like to re-produce observations of the Inquiry Officer as detailed below:

“I find that Section 46(1) of the Customs Act, 1962 has been mis-interpreted. Section 46(1) prescribes that bill of Entry is required to be filed for home consumption or warehousing, which the Charged CB have filed the Bill of Entry No. 8384938 dated 15.02.2025 for home consumption. It is pertinent to mention that Section 46(1) of the Customs Act, 1962 never dealt with filing of multiple bills of entry. It is pertinent to mention that apart from quoting Section 46(1) of the Customs Act, 1962, it has not been quoted in the impugned Show Cause Notice any other provisions of Act, Allied Act, Rules, Regulations, Public Notice, Standing Order, Notification, which bars filing multiple bill of entry for the same consignment”.

The aforementioned observations of the Inquiry Officer are self-explanatory. It is pertinent to mention that the impugned Disagreement Memo dated 10.07.2026 do not state any contrary view of the Inquiry Officer i.e. it has not been stated in the impugned

Disagreement Memo how or why the aforementioned observations are not proper. Thus, as per the ratio of the aforementioned case laws viz. M/s. HIM Logistics Pvt. Ltd. Vs. Commissioner of Customs (General), in WP (C) No. 9660/2015 and M/s. P. I. Logistics (India) Pvt. Ltd. Vs. Commissioner of Customs (I &G), New Delhi (Final Order No. 51672016 dated 28.04.2016), the Department was required to communicate adverse view on the aforementioned observations of the Inquiry Officer. Since, no adverse view has been communicated in the Disagreement Memo dated 10.07.2026, we assume that the Department agree with the findings of the Inquiry Officer.

It is pertinent to mention that the article of charge of alleged violation of Regulation 10(e) of CBLR, 2018 has been held as “Not Proved” by the Inquiry Officer and no disagreement ground has been communicated to us in the Disagreement Memo dated 10.07.2026. Thus, we assume that as per the department there is no failure of exercising due diligence in the instant case. We would like to bring kind attention to grounds of imputation in respect of regulation 10(e) of CBLR, 2018 as detailed below:

“In the instant case, it is evident from the investigation and statements that the Customs Broker (CB) did not inform the importer that multiple Bills of Entry were filed for the same consignment. This conduct suggests a lack of due diligence on the part of the CB in verifying the accuracy of the information provided to the client in relation to the clearance of cargo or baggage. Consequently, it appears that the CB has contravened the provisions of Regulation 10(e) of the Customs Brokers Licensing Regulations (CBLR), 2018”.

Thus, in article of charge of alleged violation of 10(e) of CBLR, 2018 there was allegation to the effect that we “did not inform the importer that multiple Bills of Entry were filed for the same consignment”. The said allegation has been held as “Not Proved” by the Inquiry Officer. Hence, Department cannot level same allegation in the Disagreement Memo regarding not informing filing of multiple bills of entry. Hence, in the Disagreement Memo dated 10.07.2026, the Department has taken contrary stand of informing importer that multiple Bills of Entry were filed for the same consignment.

Regarding allegation of filing multiple bills of entry, the Inquiry Officer has made following observations in respect of article of charge of alleged violation of Regulation 10(e) of CBLR, 2018:

“I find that the charged CB has relied upon Order-in-Original No. 10/CAC/PCC(G)/SJ/CBS Adj dated 12.05.2022 passed by Hon’ble Principal Commissioner of Customs (General), New Custom house, Mumbai, wherein Customs Broker M/s. ATC Global Logistics Pvt. Ltd. had filed two bills of entry viz. 7123590 dated 05.07.2018 and 8011628 dated 11.09.2018. Out of the above said two bills of entry 7123590 dated 05.07.2018 was purged in the system.

Accordingly, the said Customs broker filed another bills of entry No. 8011628 dated 11.09.2018 for same consignment, which was processed in the system. Hon'ble Principal Commissioner of Customs (General), New Custom House, Mumbai drop the charged levelled against the said Customs Broker. It is pertinent to mention that if filing of multiple bills of entry for same consignment is an offense, the Hon'ble Principal Commissioner of Customs ought to have taken punitive action. However, charges levelled against the Customs Broker were dropped".

The aforementioned observations of the Inquiry Officer are self-explanatory. It is pertinent to mention that the impugned Disagreement Memo dated 10.07.2026 do not state any contrary view of the Inquiry Officer i.e. it has not been stated in the impugned Disagreement Memo how or why the aforementioned observations are not proper. Thus, as per the ratio of the aforementioned case laws viz. M/s. HIM Logistics Pvt. Ltd. Vs. Commissioner of Customs (General), in WP (C) No. 9660/2015 and M/s. P. I. Logistics (India) Pvt. Ltd. Vs. Commissioner of Customs (I &G), New Delhi (Final Order No. 51672016 dated 28.04.2016), the Department was required to communicate adverse view on the aforementioned observations of the Inquiry Officer. Since, no adverse view has been communicated in the Disagreement Memo dated 10.07.2026, we assume that the Department agree with the findings of the Inquiry Officer. The said allegation [10(e) of CBLR, 2018] has been held as "Not Proved" by the Inquiry Officer. Hence, Department cannot level same allegation in the Disagreement Memo regarding filing of multiple bills of entry. Hence, in the Disagreement Memo dated 10.07.2026, the Department has taken contrary stand of filing multiple Bills of Entry were filed for the same consignment.

We would like to bring following observations of the Inquiry Officer to the notice of the department:

"As discussed in foregoing paras the charged CB has given intimation to the department that earlier bills of entry got purged in system by way of reply to query through EDI to Customs Authorities. Hence, Department was aware about the same and there was no need to inform Department to cancel the bills of entry which were already going to purged in the EDI System. Hence, there is no lapse on part of the Charged CB. I find that filing multiple bills of entry is not an offense, otherwise there would have been punitive action prescribed in any Act, Allied Act, Rules, Regulations, Public Notice, Standing Order or Notification"

It is respectfully submitted that the Inquiry Officer has rightly observed that filing multiple bills of entry is not an offense, otherwise there would have been punitive action prescribed in any Act, Allied Act, Rules, Regulations, Public Notice, Standing Order or Notification.

25.4.2 **GENERAL SUBMISSIONS:**

- With utmost respect, it is submitted that the Disagreement Memo does not rely upon any fresh evidence or material which was not available before the learned Inquiry Officer. The proposed disagreement is founded only upon a different interpretation of the same facts and documents already examined during the inquiry. It is respectfully submitted that unless the findings of the Inquiry Officer are shown to be perverse, contrary to the record, or legally unsustainable, the same deserve due weight and acceptance.
- The present proceedings arise solely because multiple Bills of Entry came to be generated due to EDI/system-related procedural circumstances while processing an Advance Bill of Entry in respect of perishable goods, namely Wet Dates. It is respectfully submitted that at no stage was there any intention to violate any provision of the Customs Act, 1962, obtain any undue benefit, evade customs duty or misuse any exemption. The description of the goods, classification, assessable value, quantity, Certificate of Origin, exemption notifications and duty structure remained identical in every Bill of Entry. Ultimately, only one Bill of Entry was assessed and granted Out of Charge, whereas the earlier Bills of Entry were automatically purged by the EDI system in accordance with its normal functionality. There was no duplication of assessment, no duplication of clearance and no duplication of any customs benefit.
- The principal basis of the Disagreement Memo is that the Customs Broker ought to have independently informed the Deputy Commissioner or Assistant Commissioner of Customs regarding the multiple Bills of Entry and that replying to the assessment query cannot be treated as compliance with Regulation 10(d). With utmost respect, it is submitted that such a proposition is not supported either by the Customs Act, 1962 or by the Customs Brokers Licensing Regulations, 2018.
- During the assessment proceedings, the Customs Broker voluntarily disclosed through the official EDI assessment query that another Bill of Entry had been generated inadvertently, that the earlier Advance Bills of Entry would be automatically purged by the EDI system, and that the Certificate of Origin would be utilised only against one operative Bill of Entry. The said disclosure formed part of the official Customs assessment record and was considered by the proper officer before assessment and grant of Out of Charge. Therefore, the Department was fully aware of the factual position well before clearance of the goods. In these circumstances, the allegation that the Customs Broker failed to bring the matter to the notice of Customs is contrary to the contemporaneous record itself.
- It is respectfully submitted that Regulation 10(d) obligates a Customs Broker to advise the client to comply with the provisions of the Customs Act and, in the event of non-compliance, to bring such non-compliance to the notice of the proper

Customs officer. The Regulation cannot be interpreted to require multiple communications regarding the same issue once the relevant facts have already been disclosed before the competent assessing authority during statutory assessment proceedings. The object of Regulation 10(d) is to ensure transparency and compliance. In the present case, the Customs Broker acted with complete transparency and voluntarily disclosed the relevant facts before the proper officer. Accordingly, the very object of Regulation 10(d) stood fully satisfied.

- It is alleged in the impugned Show Cause Notice that “In the instant case, it is evident from the investigation and the statements that parallel Bills of Entry were filed for the same consignment, but at no point did the Customs Broker (CB) bring this matter to the attention of the Deputy Commissioner or Assistant Commissioner of Customs”. In this regard, we would like to submit that the process commenced with filing of an Advance Bill of Entry on 10.02.2025 by filing Bill of Entry Number 8264337 dated 10.02.2025. However, due to non-receipt of system acknowledgment and possible transmission issue, the said filing did not reflect appropriately in the system, thereby creating uncertainty regarding its status. In order to avoid delay in clearance of the consignment, which consisted of perishable goods (Wet Dates), the documentation team, acting bona fide and in the interest of timely clearance, re-filed the Bill of Entry on 11.02.2025, using identical data without any modification in value, classification, or duty. Accordingly, second Bill of Entry No. 8286252 dated 11.02.2025 was generated in the EDI system.

- It is pertinent to mention that in reply to query against Bill of Entry No. 8286252 dated 11.02.2025, we have informed the Customs Department by way of reply to query that:

“Here we confirmed that we will utilize the Certificate of Origin No. MOE-COO-CICO 0025709-2 0250129 Dtd 29/01/2025 against BOE 8286252 Dt 11.02.2025 only. Copy of Certificate of origin uploaded with BOE No mentioned-on CO (IRN : 2025021200117291). Query raised about the another BOE its wrongly enter in another BOE which advance BOE will be auto deleted later.CO will deface again only one Shipment only. Consider the Explanation and assess the BOE”.

As per para 4 of the impugned Show Cause Notice, we have informed the Department that another Bill of was generated and it will be auto deleted later. Thus, allegation that at no point did the Customs Broker (CB) bring this matter to the attention of the Deputy Commissioner or Assistant Commissioner of Customs do not hold water.

Subsequently, on 15.02.2025, during the process of conversion of Advance Bill of Entry into Final Bill of Entry, an additional Bill of Entry BE No. 8384938 dated 15.02.2025

was generated due to an inadvertent clerical oversight, which was thereafter processed as the Final Bill of Entry.

- It is pertinent to mention that EDI system automatically purge non-processed or which not made advance to final Bills of Entry. Thus, earlier two Bills of Entry Nos. 8264337 dated 10.02.2025 and 8286252 dated 11.02.2025 were purged in EDI system. It is evident from para 5 of the impugned Show Cause Notice wherein it is stated that:

“Eventually, BE No. 8384938 dated 15.02.2025 was given out of charge on 25.02.2025, for identical goods and COO details, whereas the earlier two BEs got purged from the EDI system”.

It is pertinent to mention that while filing Advance Bill of Entry, IGM details are not available. After granting “Entry Inwards” by the proper officer, IGM is generated. Hence, in order to process the Bill of Entry, IGM details have to be linked to Advance Bills of Entry. We have not linked IGM details with earlier two Bills of Entry Nos. 8264337 dated 10.02.2025 and 8286252 dated 11.02.2025. Hence, EDI system did not allowed to process the said two bills of entry and they were automatically purged in the system. We have given intimation to the department that earlier two bills of entry got purged in system by way of reply to query. Hence, Department was in knowledge of the same and there was no need to inform Department to cancel the bills of entry which were already purged in the EDI System.

It is further alleged in the impugned show cause notice that:

“in his statement dated 26.05.2025, the CB stated that he did not inform the importer that multiple Bills of Entry were filed for the same consignment”.

In this regard, it is to submit that as stated in foregoing paras, EDI system automatically purged two Bills of Entry Nos. 8264337 dated 10.02.2025 and 8286252 dated 11.02.2025 and only one bill of entry No. 8384938 dated 15.02.2025 processed by the EDI system. Hence, informing importer about two purged bills of entry was not required as they were not processed in the EDI system.

- It is alleged in the show cause notice that:

“This is violation Section 46 (1) of Customs Act, 1962, "Entry of goods on importation.—(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed”.

In this regard, it to submit that the Department has mis-interpreted Section 46(1) of the Customs Act, 1962. Section 46(1) prescribes that Bill of Entry is required to be filed for home consumption or warehousing, which we have filed the Bill of Entry No. 8384938 dated 15.02.2025 for home consumption. It is pertinent to mention that Section 46(1) of the Customs Act, 1962 never dealt with filing of multiple bills of entry. It is pertinent to mention that apart from quoting Section 46(1) of the Customs Act, 1962, the Department has not quoted any other provisions of Act, Allied Act, Rules, Regulations, Public Notice, Standing Order Notification which bars filing multiple bill of entry for same consignment.

It is further alleged in the Show Cause Notice that:

“Accordingly, the CB must have filed only one Bill of Entry for a particular consignment and in case of any difficulty/ deviation, he must have brought it to the knowledge of the Importer and also of the Department”.

As stated in foregoing paras we have given intimation to the department that earlier two bills of entry got purged in system by way of reply to query. Hence, Department was in knowledge of the same and there was no need to inform Department to cancel the bills of entry which were already purged in the EDI System. Hence, there is no lapse on part of us. Further, filing multiple bills of entry is not an offense, otherwise there would have been punitive action prescribed in any Act, Allied Act, Rules, Regulations, Public Notice, Standing Order or Notification.

- It is further respectfully submitted that the Department has not referred to or relied upon any provision of the Customs Act, 1962, the Customs Brokers Licensing Regulations, 2018, the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulations, 2018, any CBIC Circular, CBIC Instruction, Public Notice, Standing Order, EDI Advisory or ICEGATE User Manual which mandates that a Customs Broker must submit a separate written communication to the Deputy Commissioner or Assistant Commissioner merely because duplicate Bills of Entry have arisen on account of an EDI or procedural issue. In the absence of any statutory provision or executive instruction imposing such an obligation, the alleged contravention cannot be founded upon an obligation which does not exist in law.
- It is a settled principle that a statutory authority cannot impose obligations beyond those expressly prescribed by law. Equally settled is the principle that no person can be penalised for breach of an obligation which is not recognised by law. The Hon'ble Supreme Court in Hindustan Steel Ltd. v. State of Orissa [(1969) 2 SCC 627] has held that penalty should not ordinarily be imposed unless the person has acted deliberately in defiance of law or is guilty of dishonest, contumacious or conscious

disregard of statutory obligations. The facts of the present case do not remotely satisfy any of these parameters.

- Further, the Hon'ble Delhi High Court in *Kunal Travels (Cargo) v. Commissioner of Customs* [2017 (354) E.L.T. 447 (Del.)] held that disciplinary action against a Customs Broker cannot be sustained in the absence of evidence establishing deliberate misconduct, active involvement or conscious violation of statutory obligations. Mere technical or procedural lapses, without evidence of mala fide intention, are insufficient to justify penal action.
- Similarly, the Hon'ble Calcutta High Court in *Commissioner of Customs (Airport & Administration) v. Shipping & Clearing Agents Pvt. Ltd.* [2023 (386) E.L.T. 544 (Cal.)] reiterated that proceedings under the CBLR must be founded upon clear evidence of breach of statutory obligations and cannot rest upon assumptions or presumptions. Likewise, the Hon'ble CESTAT in *Dex Logistics Pvt. Ltd. v. Commissioner of Customs* [2019 (369) E.L.T. 1168 (Tri.-Del.)] held that disciplinary proceedings against a Customs Broker cannot be sustained in the absence of mala fide intention, abnormal gain or deliberate misconduct.
- The Department has neither alleged nor established any revenue loss, duty evasion, misdeclaration, undervaluation, wrongful availment of exemption, misuse of the Certificate of Origin or fraudulent intention. There is also no allegation from the importer that the Customs Broker failed to advise it properly or acted contrary to its interests. The entire issue arose solely because of procedural circumstances within the EDI system relating to Advance Bills of Entry. The Department itself has acknowledged that the earlier Bills of Entry stood automatically purged from the EDI system. Therefore, there was no continuing illegality or non-compliance which required any further reporting.
- It is further respectfully submitted that throughout the proceedings the Customs Broker has acted with utmost bona fides, has fully cooperated with the investigating authorities, has produced every document called for, has truthfully disclosed all relevant facts and has never attempted to suppress any material information. There has been no pecuniary gain, no prejudice to the Revenue and no violation of any substantive provision of the Customs Act, 1962.
- In view of the above facts, the findings recorded by the learned Inquiry Officer holding the charge under Regulation 10(d) as "Not Proved" are fully justified both on facts and in law. The proposed disagreement proceeds on assumptions unsupported by any statutory provision or binding executive instruction and therefore deserves to be reconsidered.

We would like to submit that ratio of the aforesaid decisions is applicable in the instant case as the facts and circumstances of the case are identical. Noticee C.B. therefore submits that we have not failed to comply with the requirement of Regulation 10(d) of CBLR, 2018.

26. **Law of proportionality of punishment** :-We would like to further submit that the punishment meted out to the Customs Broker should be commensurate with omission. It is a settled law that penalty should be proportionate to the offence committed. It would be too harsh to revoke the license of the Customs Broker and to leave the right to livelihood of the Customs Broker as well as his employees.

For the above proposition following case law is relied upon:

(i) **HIM Logistics Pvt. Ltd. v. CC, New Delhi - 2016 (338) E.L.T. 725 (Tri. - Del.) :**

“9. We find that the impugned order did not make out a sustainable case for revocation of licence. In the case of Setwin Shipping Agency v. CC (General), Mumbai - 2010 (250) E.L.T. 141 (Tri.-Mumbai), the Tribunal held that there is no requirement for the CHA to verify physically the premises of importer/exporter. The Tribunal also observed that it is a settled law that the punishment has to be commensurate and proportionate to the offence committed. In the present case, we notice that the punishment of revocation is not justifiable even if it is to be admitted that physical verification of the importer’s premises could have avoided the filing of the bill of entry by the appellant. Even in such a situation, the violation in respect of the cargo viz. the non-declaration of the RSP on the auto parts, a debatable point of interpretation, cannot be held against the appellant to result in the revocation of their licence. Here, it is to be noted that the bill of entry was filed after the detention of the goods for inquiry by the DRI Officers and request for physical verification of the cargo before assessment has been made in the form of first check bill of entry. We find that the impugned order passed on dis-agreement with the inquiry report has not brought out clear sustainable ground for such extreme action of revocation of licence. Violation of CBLR, 2013 has not been brought out as all the points have been elaborately discussed in the inquiry report and no sustainable ground for differing with the same could be made out”.

The aforesaid decision of the Hon’ble Tribunal was affirmed in the Hon’ble High Court of Delhi, reported in 2017 (348) ELT 625 (Del.)

(II) **In the case of R.S.R. Forwarders - 2018 (364) E.L.T. 541 (Tri. - Del.), it was held that -**

“10. The role of the CHA in the Customs procedures is significant. The CHA is expected to safeguard the interest of exporter of the goods as well as the Customs.

The adjudicating authority, in his detailed findings, has concluded that the appellant is guilty of violation of various regulations of CBLR, 2013. But, in the facts and circumstances of the case, we are of the view that even though the appellant is guilty, the violations are not so grave as to justify the revocation of the customs license. We are of the view that ends of justice will be met with the forfeiture of security deposit of Rs. 75,000/- and in addition imposition of penalty of Rs. 50,000/-."

(iii) Ashiana Cargo Services v. CC (I &G) , Delhi in their Final Order No. Cus.AA. 24/2012, C.M. APPL. 19694/2012, dated 14-3-2014 [2014 (302) E.L.T. 161 (Del.)

"12. Learned Senior Standing Counsel for the Customs has stressed that the infraction in this case is not a routine matter, but rather, illegal smuggling of narcotics by the G card users. However, given the factual finding that the CHA was not aware of the misuse of the G cards (and thus, also unaware of the contents being smuggled), no additional blame can be heaped upon the CHA on that count alone. Rather, the only proved infraction on record is of the issuance of G cards to non-employees, as opposed to the active facilitation of any infraction, or any other violation of the CHA Regulations, whether gross or otherwise. Neither have any such allegations been raised as to the past conduct of the appellant, from the time the license was granted in January, 1996. Equally, it is important to note that the appellant has - as of today - been unable to work the license for 8 years, and thus been penalized in this manner. This is not to say that the trust operating between the Customs Authorities and the CHA is to be taken lightly, or that violations of the CHA Regulations should not be dealt with sternly. A penalty must be imposed. At the same time, the penalty must - as in any ordered system - be proportional to the violation. Just as the law abhors impunity for infractions, it cautions against a disproportionate penalty. Neither extreme is to be encouraged. In this case, in view of the absence of any mens rea, the violation concerns the provision of G cards to two individuals and that alone. A penalty of revocation of license for this contravention of the CHA Regulations unjustly restricts the appellant's ability to engage in the business of the CHA for his noble lifetime. As importantly, it skews the proportionality doctrine, substantially lowering the bar for revocation as a permissible penalty, especially given the dire civil consequences that follow. On the other hand, the Minority Opinion of the CESTAT, delivered by the Judicial Member, correctly appreciates the balance of relevant factors, i.e. knowledge/mens rea, gravity of the infraction, the stringency of the penalty of revocation, the fact that the appellant has already been unable to work his license for a period of 6 years (now 8 years), and accordingly sets aside the order of the Commissioner dated 24-1-2005.

7. *In light of the above discussion, the Majority Opinion of the CESTAT is hereby set aside. The Minority Opinion of the Judicial Member, Ms. Archana Wadhwa, is restored, and the revocation of the license of the appellant is quashed. There shall be no order as to costs.”*

We have deposited a Security Deposit of Rs.5 Lacs (copy enclosed) with the Department. Forfeiture of entire security deposit will put extra financial burden on us. It is requested that lenient view may be taken.

27. **PRAYER:**

In the facts and circumstances stated hereinabove, it is most respectfully prayed that Your Honour may graciously be pleased to:

- (i) Accept the findings of the learned Inquiry Officer holding that the allegation under Regulation 10(d) of the Customs Brokers Licensing Regulations, 2018 is "Not Proved";
- (ii) Reject the observations recorded in the Disagreement Memo;
- (iii) Drop the proceedings initiated against M/s Future Impex, Customs Broker Licence No. 11/2395, under Regulation 17 of the Customs Brokers Licensing Regulations, 2018;
- (iv) Permit the Customs Broker Licence to continue without any adverse action; and
- (v) Pass such other or further order(s) as Your Honour may deem fit and proper in the interest of justice, equity and fair play.

We remain ever obliged and shall be pleased to furnish any further clarification or documents that may be required. We shall also remain present for the personal hearing scheduled on 07.08.2026.

DISCUSSIONS AND FINDINGS: -

28. I have gone through the facts and records of the case; an Offence report received in the form of letter dated 01.12.2025 issued by Assistant Commissioner of Customs, SIIB(I), JNCH, SCN No. 47/2025-26 dated 25.02.2026, the IO Report dated 03.06.2026 and written submission of CB received vide letter dt 06.08.2026. In compliance with the principles of natural justice, sufficient opportunities were granted to the Noticee to present their defence through written submissions as well as during personal hearing. All the submissions advanced by the Noticee have been carefully considered and taken on record before proceeding to adjudicate the present proceedings on merits.

29. I find that the present proceedings against the CB originated from Offence report received in the form of letter dated 01.12.2025 issued by Assistant Commissioner of Customs, SIIB(I), JNCH. This led to the issuance of the SCN No. 47/2025-26 dated 25.02.2026 under Regulation 17(1) of the CBLR, 2018 for violation of Regulation 10(d), 10(e) and 10(m) of CBLR, 2018.

30. Shri Harish Kumar Parmar, Assistant Commissioner was appointed as IO to conduct the inquiry proceedings against the CB, M/s Future Impex (CB No. 11/2395) under Regulation 17 of the CBLR, 2018 to conduct an inquiry into the allegations levelled in the Show Cause Notice No. 47/2025-26 dt 25.02.2026.

31. The IO submitted his Inquiry Report vide letter dated 03.06.2026 wherein, he held all the charges as "Not Proved".

32. I find that the 03 articles of charges have been levelled against the CB i.e. violation of Regulations 10(d), 10(e) and 10(m) of the CBLR 2018. Now, I proceed to discuss the charges, sequentially.

33. **Violation of Regulation 10(d) of CBLR, 2018.**

33.1 In the instant case, it is evident from the investigation and the statements that parallel Bills of Entry were filed for the same consignment, but at no point did the CB bring this matter to the attention of the Deputy Commissioner or Assistant Commissioner of Customs. The CB in his statement recorded under Section 108 of the Customs Act, 1962 on 26.05.2025 admitted that he did not inform the importer that multiple Bills of Entry were filed for the same consignment. This is violation of Section 46 (1) of Customs Act, 1962, "Entry of goods on importation. (1) *The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed*". Accordingly, the CB must have filed only one Bill of Entry for a particular consignment and in case of any difficulty/deviation, he must have brought it to the knowledge of the Importer and also of the Department. Therefore, it appeared that the CB has contravened the provisions of Regulation 10(d) of the CBLR, 2018 by not advising his client to comply with the provisions of the Act and not intimating the department about the violation.

33.2 The IO observed that the multiple BoEs were generated due to EDI system-related issues and procedural requirements during the conversion of Advance BoEs into a Final BoE. The IO submitted that the CB had explained that the subsequent filings were made bonafide to avoid delays in clearance of perishable cargo and that no changes were made to the goods description, quantity, value, classification, duty structure, or Certificate of

Origin details. The IO submitted that the evidence shows that the earlier BoEs remained unlinked to the Import General Manifest (IGM) and were automatically purged by the EDI system, while only BoE No. 8384938 dated 15.02.2025 was processed for assessment and clearance. The IO also submitted that the CB had informed the Department through an EDI query response regarding the existence of the earlier BoE and its eventual auto-deletion, thereby bringing the matter to the Department's notice. The IO observed that no evidence has been brought on record to establish that the CB advised the importer contrary to law, facilitated any violation of the Customs Act, suppressed material facts, attempted duty evasion, misused exemption benefits, or caused any revenue loss to the Government. The IO further observed that there is also no allegation of misdeclaration, undervaluation, or wrongful availment of benefits by the importer. The IO found that that Section 46(1) of the Customs Act, 1962 only prescribes the filing of a Bill of Entry for home consumption or warehousing and does not prohibit the filing of multiple BoEs for the same consignment. The IO further found that no specific legal provision has been cited to establish that such filing constitutes an offence. In view of the above facts and absence of any evidence demonstrating non-compliance with Regulation 10(d) of CBLR, 2018, the IO found that the charge against the CB is Not Proved.

33.3 The CB has stated that there has been no violation of Regulation 10(d) of CBLR, 2018 in the instant case. The CB submitted that in order to establish the charge under Regulation 10(d) of CBLR, 2018, it is required to point out specific instances where the CB has failed to advise its clients to comply with the provisions of the Act or when the CB has failed to report any non-compliance of the provisions of the Act by its clients to the Customs authorities. The CB submitted that there is no evidence in the form of statement of the importer M/s Candor Dates Pvt Ltd. (IEC:AAKCC3130A) or any corroborative evidence to prove that we, M/s. Future Impex, as the CB, have ever given wrong advise or that they did not try to bring the facts to the notice of the Dy./Assistant Commissioner of Customs. The CB further submitted that the language of the regulation 10(d) of CBLR, 2018 is very clear, it states that a CB has to advise his client to comply with provisions of the Customs Act, other Allied Acts, and the rules and regulations thereof. Thus, it was required by the department to point out where we have been failed to advise our client to comply with any of the Customs Act, other Allied Acts, and the rules and regulations thereof. As far as the article of charge of alleged violation of regulation 10(d) is concerned, it is alleged that:

“Also, in his statement dated 26.05.2025, the CB stated that he did not inform the importer that multiple Bills of Entry were filed for the same consignment. This is violation Section 46 (1) of Customs Act, 1962, "Entry of goods on importation-(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill

of entry for home consumption or warehousing in such form and manner as may be prescribed".

Thus, as per the Department we failed to advise the client to comply with only one Section of the Customs Act, 1962 viz. Section 46(1) of the Customs Act, 1962. In this regard, we would like to re-produce observations of the Inquiry Officer as detailed below:

*"I find that Section 46(1) of the Customs Act, 1962 has been mis-interpreted. Section 46(1) prescribes that bill of Entry is required to be filed for home consumption or warehousing, **which the Charged CB have filed the Bill of Entry No. 8384938 dated 15.02.2025 for home consumption.** It is pertinent to mention that Section 46(1) of the Customs Act, 1962 never dealt with filing of multiple bills of entry. It is pertinent to mention that apart from quoting Section 46(1) of the Customs Act, 1962, it has not been quoted in the impugned Show Cause Notice any other provisions of Act, Allied Act, Rules, Regulations, Public Notice, Standing Order, Notification, which bars filing multiple bill of entry for the same consignment".*

The aforementioned observations of the IO are self-explanatory. The CB further mentioned that the impugned Disagreement Memo dated 10.07.2026 do not state any contrary view of the IO i.e. it has not been stated in the impugned Disagreement Memo how or why the aforementioned observations are not proper. Thus, as per the ratio of the aforementioned case laws viz. M/s. HIM Logistics Pvt. Ltd. Vs. Commissioner of Customs (General), in WP (C) No. 9660/2015 and M/s. P. I. Logistics (India) Pvt. Ltd. Vs. Commissioner of Customs (I &G), New Delhi (Final Order No. 51672016 dated 28.04.2016), the Department was required to communicate adverse view on the aforementioned observations of the Inquiry Officer. Since, no adverse view has been communicated in the Disagreement Memo dated 10.07.2026, we assume that the Department agree with the findings of the Inquiry Officer.

33.4 I have perused the facts and records of the case, the findings of the IO and the defence arguments of the CB. I observe that Regulation 10(d) of the CBLR, 2018, requires a CB shall advise his clients 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. I find that the matter came to light only after Risk Management System (RMS) alert which flagged the duplicate use of COO. I find that thereafter the FAG officer raised queries on ICEGATE regarding authenticity and compliance under CAROTAR Rules, 2020. I find that only after department query, the CB replied that it was wrongly entered in another BOE which will be auto deleted and the COO will be defaced in one Shipment only. Therefore, I find that the CB has not reported the Department about the

filing of two BoE for one consignment before query being raised by the Department. The CB has contended that they had informed the Department about two BoE during reply of query and the IO has taken cognizance of the same. However, I find that the CB had not informed the Department voluntarily but only after the query raised by FAG Officer.

The CB has quoted that the IO has observed that Section 46(1) of the Customs Act, 1962 has been mis-interpreted. The CB and IO both contended that Section 46(1) prescribes that bill of Entry is required to be filed for home consumption or warehousing, which the CB have filed the Bill of Entry No. 8384938 dated 15.02.2025 for home consumption. The IO and CB both observed that Section 46(1) of the Customs Act, 1962 never dealt with filing of multiple bills of entry. The IO and CB both mentioned that apart from quoting Section 46(1) of the Customs Act, 1962, it has not been quoted in the impugned Show Cause Notice any other provisions of Act, Allied Act, Rules, Regulations, Public Notice, Standing Order, Notification, which bars filing multiple bills of entry for the same consignment. I find this contention of CB and IO is not sustainable. I find that Shri Ajit S. Nalawde, Proprietor, Authorized Representative of CB M/s Future Impex in his statements recorded under Section 108 of the Customs Act, 1962 on 26.05.2025 & 20.06.2025, admitted that the second BE was filed due to lack of acknowledgment of the first Bill of Entry (however, he failed to submit any corroborating documents/records). I find that the CB also admitted failure in selecting the amendment option during conversion of Advance Bill of Entry to Final, leading to the filing of a third BE. I also find that the CB acknowledged lapse in informing Customs authorities and cancelling the earlier BEs. I find that the CB has also accepted that the mistake resulted from human/system error and was the first such instance for his firm.

I find that the CB and IO both contended that under standard EDI functionality, advance Bills of Entry which are not linked with IGM particulars or not processed further after Entry Inwards are automatically purged by the system. Since IGM particulars were not linked with the earlier Bills of Entry, the said Bills of Entry remained inactive and were automatically purged from the EDI system. I find this plea of CB and IO is not acceptable as the CB is a licensed professional conversant with Customs procedures and was expected to identify such irregularity and take immediate corrective action. There is no evidence on record to establish that the importer was formally advised regarding the implications of multiple filings or that appropriate guidance was provided to ensure compliance with statutory requirements.

I find that the IO and CB both have relied upon Order-in-Original No. 10/CAC/PCC(G)/SJ/CBS Adj dated 12.05.2022 passed by Hon'ble Principal Commissioner of Customs (General), New Custom House, Mumbai, wherein CB M/s ATC

Global Logistics Pvt. Ltd. had filed two bills of entry viz. 7123590 dated 05.07.2018 and 8011628 dated 11.09.2018. Out of the above said two bills of entry 7123590 dated 05.07.2018 was purged in the system. Accordingly, the said CB filed another bill of entry No. 8011628 dated 11.09.2018 for same consignment, which was processed in the system. Hon'ble Principal Commissioner of Customs (General), New Custom House, Mumbai had dropped the charges levelled against the said CB. I find that the fact and circumstances are entirely different from this case. I find that in the aforesaid case the CB had filed prior Bill of Entry and the same got purged due to non-submission of essential documents within time by the Importer. The Adjudicating Authority also found that the CB was pursuing the matter diligently with the Importer to submit the requisite documents. However, in the present case the CB has filed multiple Bill of Entry without informing the Importer and also the Department. Therefore, I find that the CB has contravened the provisions of Regulation 10(d) of the CBLR, 2018 by not advising his client to comply with the provisions of the Act and not intimating the department about the violation.

In view of the above, I find that the CB has failed to discharge his duty mandated under Regulation 10(d) of CBLR, 2018. I uphold the charge of violation of Regulation 10(d) of CBLR, 2018.

34. Violation of Regulation 10(e) of CBLR, 2018:

34.1 I find that it is evident from the investigation and statements that the CB did not inform the importer that multiple Bills of Entry were filed for the same consignment. This conduct suggests a lack of due diligence on the part of the CB in verifying the accuracy of the information provided to the client in relation to the clearance of cargo or baggage. Consequently, it appeared that the CB has contravened the provisions of Regulation 10(e) of the CBLR, 2018.

34.2 The IO has observed that two Bills of Entry were automatically purged by the EDI system and only one Bill of Entry No. 8384938 dated 15.02.2025 was processed for assessment and clearance. The IO accepted the CB's contention that intimation regarding the purged Bills of Entry had been provided to the Department through an EDI query response and, therefore, no further action was required. The IO further observed that there was no variation in value, classification, duty liability, or Certificate of Origin benefits, and that no violation of the Customs Act, allied laws, rules, regulations, or notifications had occurred. The IO has taken note of judicial precedents and an earlier departmental adjudication order wherein charges against CB in similar circumstances had been dropped. The IO concluded that the CB had not imparted any incorrect information to the importer regarding cargo clearance, and that there was no evidence of mala fide intent, suppression of facts, wrongful gain, duty evasion, misuse of exemption benefits, or revenue loss.

Accordingly, the IO held that the CB had not contravened Regulation 10(e) of CBLR, 2018 and the charge was held as Not Proved.

34.3 I find that the IO's findings w.r.t Regulation 10(e) appear to be justified and consistent with established legal principles. I also find that the IO rightly observed that there is also no evidence of any incorrect advise having been imparted to the importer regarding cargo clearance, which is the obligatory condition under Regulation 10(e) of CBLR, 2018, as no information was provided to the importer regarding multiple filing of B/E. The IO appears to have rightly relied upon the applicable judicial precedents.

35. **Violation of Regulation 10(m) of CBLR, 2018:**

35.1 I find that it is appeared from the investigation and statement that the CB failed to cancel the Bills of Entry within the time limit, indicating a lack of promptness and efficiency in the discharge of his duties. This delay suggests that the CB did not act with the required speed and efficiency. Accordingly, it appeared that the CB has contravened the provisions of Regulation 10(m) of the CBLR, 2018.

35.2 The IO submitted that the allegation of contravention of Regulation 10(m) of the CBLR, 2018 is not sustainable. The IO found that two Bills of Entry were automatically purged by the EDI system, and only Bill of Entry No. 8384938 dated 15.02.2025 was processed. The IO observed that the CB had duly informed the Department of the purging through a reply to the query in the EDI system, and therefore no further request for cancellation of the purged Bills of Entry was required to be made. The IO further observed that the processed Bill of Entry involved no variation in value, classification, duty, or misuse of exemption/Certificate of Origin, and no violation of any statutory provision has been established. The IO found that the allegation that the CB failed to cancel the Bills of Entry within the prescribed time is unsupported, as no specific legal provision prescribing such a time limit has been cited. The IO also found that there is no evidence of any lapse in discharge of duty, non-cooperation with the investigation, suppression of facts, wrongful gain, duty evasion, revenue loss, or complaint from the importer. The IO found that the charge is based merely on presumption without any substantive evidence. Accordingly, the IO held the Article of Charge alleging violation of Regulation 10(m) of the CBLR, 2018 is Not Proved.

35.3 I find that the findings of the IO under Regulation 10(m) of the CBLR, 2018 are justified and in consonance with the available record. I also find that IO had observed that no complaint has been received either from the importer or the department regarding any delay in clearance. Therefore, the justification of the IO appeared to be proper and reasoned.

36. I have gone through the CB's submission and find that the CB has not furnished any defence w.r.t the charges of violation of Regulations 10(e) and 10(m) of the CBLR, 2018. I observe that the CB has stated that no disagreement ground on regulation 10(e) and 10(m) of CBLR, 2018 has been communicated to them against the IO's findings. Hence, they assumed that there are no adverse material and/or reasons for difference as far as regulation 10(e) and 10(m) of CBLR, 2018 are concerned. Accordingly, the CB has stated that they are submitting their reply in respect of regulation 10(d) of CBLR, 2018 only.

37. I have perused the facts and records of the case and gone through the IO's findings in detail w.r.t the findings against charges of violation of Regulations 10(e) and 10(m) of the CBLR, 2018. I observe that the IO held the charges as "Not Proved" for reasons elaborated in the preceding paras, which I abstain from reiterating for the sake of brevity. Upon meticulous examination of the Inquiry Report, I find the IO's findings in respect of violation of **Regulation 10(e) and 10 (m) of CBLR, 2018** is cogent, convincing and well-grounded. Furthermore, I find the IO's reliance on the judicial precedents cited in his report in respect of violation of **Regulation 10(e) and 10 (m) of CBLR, 2018** reasonable, sound and applicable to matrix of the present case. I do not find any reason to differ with the IO's findings against the said charges and hence I concur with and accept the same. **Consequently, I drop the charges of violation of Regulations 10(e) and 10(m) of the CBLR, 2018. However, I uphold the charge of violation of Regulation 10(d) of CBLR, 2018.**

38. I find that a CB occupies a very important position in the Custom House and is supposed to safeguard the interests of both the importers/exporters and the Customs Department. A lot of trust is kept in CB by the Government Agencies. The CB acts as intermediary between the Department and Exporter/Importer. The CB is saddled with responsibility to advise his clients 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 Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be. However, in the present case the CB has acted in reckless manner and not followed his duty as mandated in the Regulations of 10(d) of CBLR, 2018. Therefore, by their acts of omissions and commissions, the CB M/s Future Impex (CB No. 11/2395) have rendered themselves liable for penal action under the CBLR, 2018. Hence, under the factual matrix of the case and applying the principle of proportionate punishment, I am inclined to impose a penalty on the CB M/s Future Impex (CB No. 11/2395) under the CBLR, 2018. Hence, while deciding the matter, I rely on the following case laws:

- a) **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:

“the CB occupies a very important position in the Custom House. The Customs procedures are complicated. The importers have to deal with a multiplicity of agencies viz. carriers, custodians like BPT as well as the Customs. The importer would find it impossible to clear his goods through these agencies without wasting valuable energy and time. The CB is supposed to safeguard the interest of both the importers and the Customs. A lot of trust is kept in CB by the importers/exporters as well as by the government agencies. To ensure appropriate discharge of such trust, the relevant regulations are framed. Regulation 14 of the CB Licensing Regulations lists out obligations of the CB. Any contravention of such obligations even without intent would be sufficient to invite upon the CB the punishment listed in the Regulations”.

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

"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 CB 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 CHA definitely has committed violation of the above mentioned Regulations. These Regulations caused a mandatory duty upon the CB, 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."

39. Ms Anita S. Bagade, Assistant Commissioner of Customs, Import-II, NCH was appointed as IO under Regulation 17 of CBLR, 2018 to conduct the inquiry proceedings against CB, M/s Future Impex (CB No 11/2395). However, due to her retirement in June 2026, Shri Harish Kumar Parmar, Assistant Commissioner was appointed as IO vide letter dt 17.03.2026 to conduct the inquiry proceedings against the CB, M/s Future Impex (CB No. 11/2395) under Regulation 17 of the CBLR, 2018. The IO submitted his Inquiry report vide letter dt 03.06.2026. The PH in the matter was held on 13.08.2026. Shri Ajit Nalawde (Prop.) and Shri Prashant Kubal (Consultant) appeared for the hearing. Further, with respect to the timelines prescribed under Regulation 17 of the CBLR, 2018, relying on the following case laws, I observe that the timelines under CHALR/CBLR are directory in nature and not mandatory:

a) Hon'ble High Court of Judicature at Bombay in the case of Principal Commissioner of Customs (General), Mumbai Versus Unison Clearing P. Ltd. reported in 2018 (361) E.L.T. 321 (Bom.), which stipulates that:

"15. In view of the aforesaid discussion, the time limit contained in Regulation 20 cannot be construed to be mandatory and is held to be directory. As it is already observed above that though the time line framed in the Regulation need to be rigidly applied, fairness would demand that when such time limit is crossed, the period subsequently consumed for completing the inquiry should be justified by giving reasons and the causes on account of which the time limit was not adhered to. This would ensure that the inquiry proceedings which are initiated are completed expeditiously, are not prolonged and some checks and balances must be ensured. One step by which the unnecessary delays can be curbed is recording of reasons for the delay or non-adherence to this time limit by the Officer conducting the inquiry and making him accountable for not adhering to the time schedule. These reasons can then be tested to derive a conclusion whether the deviation from the time line prescribed in the Regulation, is "reasonable". This is the only way by which the provisions contained in Regulation 20 can be effectively implemented in the interest of both parties, namely, the Revenue and the Customs House Agent."

(b) The Hon'ble High Court of Telangana, in the matter of M/s. Shasta Freight Services Pvt. Ltd. vs Principal Commissioner Of Customs, [Writ Petition No. 29237 of 2018] held that:-

"42. Therefore, if the tests laid down in Dattatreya Moreshwar, which have so far held the field, are applied, it would be clear (i) that the time limit prescribed in Regulation 20 (7) is for the performance of a public duty and not for the exercise of a private right; (ii) that the consequences of failure to comply with the requirement are not spelt out in Regulation 20(7) (iii) that no prejudicial consequences flow to the aggrieved parties due to the non-adherence to the time limit; and (iii) that the object of the Regulations, the nature of the power and the language employed do not give scope to conclude that the time limit prescribed is mandatory. Hence, we hold that the time limit prescribed in Regulation 20 (7) is not mandatory but only directory."

(c) The Hon'ble High Court of Karnataka, in the matter of The Commissioner of Customs vs M/s. Sri Manjunatha Cargo Pvt Ltd on 12 January [C.S.T.A. No. 10/2020] held that:-

“13. A reading of Regulation 17 of the C.B.L.R., 2018 makes it very clear that though there is a time limit stipulated in the Regulations to complete a particular act, non-compliance of the same would not lead to any specific consequence.

14. A reading of the Regulation 17 would also go to show that the Inquiry Officer during the course of his inquiry is not only required to record the statement of the parties but also to give them an opportunity to cross-examine and produce oral and documentary evidence. In the event of the respondents not co-operating, it would be difficult for the Inquiry Officer to complete the inquiry within the prescribed period of 90 days, as provided under Regulation 17(5). Therefore, we find force in the argument of the learned counsel for the appellant that the Regulation No.17 is required to be considered as directory and not mandatory. Though the word "shall" has been used in Regulation 17, an overall reading of the said provision of law makes it very clear that the said provision is procedural in nature and non-compliance of the same does not have any effect. If there is no consequence stated in the Regulation for non-adherence of time period for conducting the inquiry or passing an order thereafter, the time line provided under the 22 statute cannot be considered as fatal to the outcome of inquiry.

15. Under the circumstances, we are of the considered view that the provisions of Regulation 17 of the C.B.L.R., 2018 is required to be considered as directory and not mandatory and accordingly, we answer the substantial questions of law Nos.1 to 3 in favour of the appellant and against the respondent.”

(d) The Hon’ble CESTAT Mumbai in the matter of M/s. Muni Cargo Movers Pvt. Ltd. Vs. Commissioner of Customs (General), Mumbai [Order No. A/996/13CSTB/C-I dated 23.04.2013] held that:-

“Para 4.2:- As regards the third issue regarding non-adherence to the time-limit prescribed in CHALR, there is some merit in the argument. But nevertheless, it has to be borne in mind that time-limit prescribed in the law though required to be followed by the enforcement officers, at times could not be adhered to for administrative reasons. That by itself does not make the impugned order bad in law”.

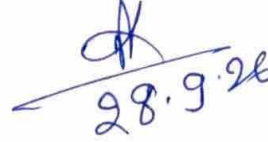
40. In view of the foregoing findings and for their acts of omissions and commissions, the CB, M/s Future Impex (CB No. 11/2395) is held liable and guilty for violating the provisions of the CBLR, 2018. I hold that the CB M/s Future Impex (CB No. 11/2395) has failed to discharge the duties cast upon them with respect to Regulations 10(d) of CBLR, 2018 and is liable for penal action. Accordingly, I pass the following order:

ORDER

41. 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 a penalty of Rs. 50,000/- (Rupees Fifty Thousand only) on the CB M/s. Future Impex (CB No. 11/2395) under Regulation 18(1) of the CBLR, 2018.

This order is passed without prejudice to any other action that 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.


28.9.26

(AJAY KUMAR PANDEY)
Principal Commissioner of Customs (G)
NCH, Mumbai-I

To,
M/s. Future Impex (CB No. 11/2395)
(PAN No. AGVPN4016CCH001),
112, The Great Eastern Summit B,
Plot NO 66 Sector 15 CBD Belapur,
Navi Mumbai-400614.

Copy to:

1. The Pr. Chief Commissioner/ Chief Commissioner of Customs, Mumbai - I, II, III.
2. The Commissioner of Customs, NS-V, Mumbai - II.
3. EDI of NCH, ACC & JNCH
4. ACC (Admn), Mumbai with a request to circulate among all departments.
5. JNCH (Admn) with a request circulate among all the concerned.
6. Cash Section.
7. Notice Board.
8. Office copy