



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/85/2025-CBS

आदेश दिनांक/Date of Order: 29.09.2026

CAO No.49/2026-27/CAC/PCC(G)/AKP/Adj-CBS जारी दिनांक/Date of issue: 29.09.2026

संख्या:

DIN:- 20260977NO00000EE4BF

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।
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2. इस आदेश के विरुद्ध अपील माँगे गए राशी के **7.5%** के भुगतान पर सीमाशुल्क अधिनियम, 1962 की धारा 129A(1B)(i) के संबंधमें सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ सिर्फ जुर्माना ही विवादित हो। यह अपील इस आदेश के संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण (कार्यविधि) नियमावली, १९८२, के प्रावधानों के अंतर्गत, यथोत्तखंडपीठ में स्वीकार्य है।

An appeal against this order lies with the Customs, Central Excise and Service Tax Appellate Tribunal in terms of section 129A(1B)(i) of the Customs Act, 1962, on payment of **7.5%** of the amount demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. It shall be filed within three months from the date of communication of this order. The appeal lies with the appropriate bench of the Customs, Central Excise and Service Tax Appellate as per the applicable provisions of 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 (CB No. 11/2395, PAN No. AGVPN4016C), having address registered at 112, The Great Eastern Summit, Plot No. 66, Sector- 15, CBD Belapur Navi Mumbai -400614 (hereinafter referred to as the Customs Broker/CB) is holder of Customs Broker License No. 11/2395 issued by the Principal Commissioner of Customs, Mumbai under Regulation 7(2) of CBLR 2018 and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report in the form of Order-In-Original No. 157/2024-25/Commr./NS-IV/CAC/JNCH dated 20.09.2024 was received from the Office of the Commissioner of Customs, NS-IV, JNCH, regarding import of currants by mis-declaring as processed black raisins and processed dried black currants by the importer M/s Tajir Pvt. Ltd. (IEC-0388164689) through their CB M/s Future Impex (CB No. 11/2395).

3. An intelligence was gathered by the Amritsar Unit of the DRI that the importer M/s Tajir Pvt. Ltd. was importing Currants (Dried grapes; Botanical Name : Vitis Vinifera) from M/s Agricultural Cooperatives Union Aeghion S.A., Greece under CTH 20081920 and 08062010 of the First Schedule to the Customs Tariff Act, 1975 with different description/nomenclature i.e. Processed Dried Black Currants, PES Processed Dried Black Currants, Corinthian Black Raisins Small processed, Processed Dried Black Raisins Small, Dried Black Currants Small, Dried Black Seedless Currants Small etc., and have paid Basic Customs Duty @ 30% and IGST @ 12% for the Bills of Entry filed under CTH 20081920; BCD @ 30% with IGST @5% for CTH 08112020; or paid the concessional rate of BCD @30% after claiming exemption vide Sr. No. 32 of Notification 50/2017-Cus dated 30.06.2017 along with the SWS @10% of BCD and IGST @5% for CTH 08062010, which is available only to the Dark Seedless Raisins. The importers were marketing and selling the same as 'Currants'. The Country of Origin declared as per the import documents is Greece. The Currants made from small black grapes of Greece origins are distinct from Raisins and are classifiable under CTH 08062090 of the Customs Tariff as 'other dried grapes' and attract higher effective BCD @ 100% ad valorem as per the Notification No. 50/2017-Cus dated 30.06.2017 (serial No. 31). The intelligence was further validated by the fact that the goods were originally manufactured and supplied by M/s Agricultural Cooperatives Union Aeghion S.A., Greece who themselves had imported the very same product i.e. 'Greek Currants' in India in the year 2014 by classifying the same under CTH 08062090 of the Customs Tariff and had paid Customs Duty @ 100%.

4. As per the ICES data/available records and the data submitted by the importer firm, the importer firm had filed various Bills of Entry at Nhava Sheva port and Bombay Air Cargo for import of Currants from Greece (w.e.f. 13.07.2018 till 16.01.2021) by declaring these wrongly with miscellaneous item descriptions such as 'Processed Black Raisins'

‘Processed Dried Black Currants’, ‘Dried Black Seedless Currants Small’, ‘Dark Seedless Raisins’ under CTH 08062010 of the Customs Tariff.

5. During course of investigation, Statement of Shri Ajit Ali Asgar Yusuf, Director of the importer firm M/s Tajir Pvt. Ltd. was recorded on 15.11.2021 under Section 108 of the Customs Act, 1962 wherein he, inter-alia stated that:

- i. They are importing Dried Black Currants from Greece since 2015-16.
- ii. That a site process flow diagram for organic and on organic Black Corinthian currants forwarded to them by M/s Agricultural cooperatives union Aeghion SA Greece (ACU) has been submitted by M/s Tajir Pvt. Ltd.
- iii. In the said process flow diagram, there is no mention of cooking by steaming or boiling in water or addition of sugar or other sweetening matter.
- iv. The process flow diagram refers to currants and there is no mention of word raisins anywhere in these documents.
- v. That initially they imported their first consignment of Dried Black currants under CTH 08112090.
- vi. That neither he nor his company has asked the supplier to provide the HS code for the import item.
- vii. In the past, his company has imported raisins from Turkey and are aware of the classification of the raisins under CTH 080620 of the Customs Tariff.
- viii. That the currants from Greece are a distinct trading commodity and are differentiated from raisins as commonly understood.
- ix. That they are working under self-assessment and have never asked the concerned authorities for the correct classification of the import items.
- x. That the word Vitis vinifera is clearly mentioned on proforma invoice while the word vitis vinifera is nowhere mentioned on Invoice No. M228 dated 28.09.2017 filed with BOE No. 3682549 dated 20.1.2017.
- xi. That the BOE No. 9400030 dated 24.12.2018 was filed by M/s Future Impex under CTH 20081920 and the remaining 6 Bills of Entry under CTH 08062010 & CTH 20081920.
- xii. That he was aware that vide Sr. No. 31 of Notification no. 50/2017-Cus dated 30.06.2017 the effective customs duty is 100% for items under Customs sub heading 080620 and vide Sr. No. 32 of the said notification, the customs duty is 30% only for Dark Seedless Raisins under CTH 08062010.

xiii. That the customs duty is 100% for Raisins and the concessional duty of 30% is available for Dark Seedless Raisins only.

xiv. That M/s Agricultural Cooperative Union, SA; Greece itself imported Currants under CTH 08062090 and paid 100% effective Customs Duty.

xv. Admitted wrong classification under CTH 20083090, 20081920 and 08112020.

xvi. That his company agree to pay lawful Customs duty along with interest as may be determined.

6. During course of investigation, Summons dated 10.11.2021 were issued to M/s Future Impex to appear on 18.11.2021, but the CB vide his email dated 17.11.2021 showed his inability to appear on the said date and time to tender his statement. However, Shri Ajit Shrirang Nalawade, Proprietor of the CB firm M/s Future Impex, tendered his statement under Section 108 of the Customs Act, 1962 in a similar case of import of Black Currants by M/s Frunuts Exim LLP presented himself in DRI office on dated 08.11.2021, wherein he, inter-alia stated that:

i. That the currants are a type of Dried grapes different from other kind of Dried Grapes like "Raisins and Sultana" and the proper classification as per his understanding was under CTH 08062090 of the Customs Tariff and the correct effective customs duty is 100% of the assessable value.

ii. That his firm has also got clearance of Dried Black Currants imported by M/s Tajir Private Limited (IEC: 0388164689)

iii. That the Black Currants imported by M/s Tajir Pvt. Ltd. Were also supplied by M/s Agricultural Cooperative Union, Aeghion, SA, Greece'.

iv. That mistake in the classification has also happened in the case of import of Black currants by M/s Tajir Pvt. Ltd; as the goods imported by M/s Tajir Pvt. Ltd., were identical in nature of the goods imported by M/s Frunuts Exim LLP.

v. That he agrees to advise M/s Tajir Pvt. Ltd; to pay the differential Customs Duty along with interest.

7. On perusal of the import documents provided by the importer firm and retrieved from ICES, it was observed that only after the initiation of investigation by DRI, the importer firm changed the item description of all the subsequent Bills of Entry for the same import item. The imported goods in all these bills of entry were same/identical items produced in Greece and were from the same supplier namely M/s Agricultural Cooperatives Union of Greece from Greece. The item description mentioned in Invoice, Bill of lading, and Phytosanitary certificate as Dark seedless raisins small Botanical Name

Vitis vinifera'. The Bills of Entry filed by the importer also mentioned the item descriptions as 'Dark Seedless Raisins small. It is also admitted by the importer firm in their statement dated 15.11.2021 tendered under Section 108 of the Customs Act, 1962 that all the sales invoices raised by them for the import item mentioned the word Dried Black Currants/Black Currants small.

8. While the onus of correct classification and declaration primarily rests with the importer, the Customs Broker, having knowledge of the nature of the goods and the applicable tariff provisions, was in a position to exercise due diligence and advise the importer appropriately. The Customs Broker also had the option to escalate the matter to the Department in case of any doubt or discrepancy. His failure to take such steps does not appear to be in consonance with the advisory responsibilities envisaged under Regulation 10(d), read with the obligation to discharge duties with efficiency under Regulation 10(m) of the CBLR, 2018.

9. In the regime of trade facilitation, a lot of trust is being placed on the Customs Broker who directly deals with the importers/exporters. Failure to comply with regulation by the CB mandated in the CBLR gives room for unscrupulous persons to get away with import export violations and revenue frauds. In this case, non-compliances, as detailed above/ were found with respect to the imported goods. Therefore, it appears that the Custom Broker failed to adhere to the responsibilities as was expected in terms of the Regulations made under CBLR 2018.

10.1 **Regulation 10(d) of CBLR, 2018 reads as,**

“advise his client to comply to the provisions of the Act, other allied Acts and the rules and regulations thereof/ and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;”

From the statement of the Customs Broker, Shri Ajit Nalawade, in a similar case, it emerges that he did not discharge his responsibilities in line with the obligations under Regulation 10(d) of the CBLR/ 2018. He himself admitted that the imported goods were 'currants' distinct from 'raisins' and correctly classifiable under CTH 08062090 attracting Basic Customs Duty @ 100%. However, despite this knowledge, he facilitated clearance of goods by filing Bills of Entry under CTH 08062010, which attracted a concessional rate of duty @30%. The Customs Broker, while being aware of the discrepancy, neither advised the importer to declare the goods under the correct classification nor brought the matter to the notice of the Customs authorities. Such omissions clearly indicate a failure to comply with the advisory obligations mandated under Regulation 10(d) of the CBLR, 2018.

10.2 **Regulation 10(m) of CBLR, 2018 reads as**

“discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay”

From the statement of the Customs Broker, Shri Ajit Nalawade, it emerges that there was a lapse in discharging his duties with the degree of diligence and efficiency envisaged under Regulation 10(m) of the CBLR, 2018. He admitted that the classification of the imported goods was finalized merely on the basis of a telephonic confirmation from the importer, without any supporting documents being furnished. Further, all interactions were verbal and no written correspondence or documentary record was maintained. Such reliance on informal communication, without insisting on or preserving documentary evidence, reflects inadequate procedural care and lack of thoroughness. Accordingly, it appeared that the Customs Broker did not fully comply with the obligations cast under Regulation 10(m) of the CBLR, 2018.

11. Relevant provisions:

Regulation 10(d) of CBLR, 2018

advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

Regulation 10(m) of CBLR, 2018

“discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay”

Regulation 14 of the CBLR, 2018: Revocation of license or imposition of penalty:

The Principal Commissioner or Commissioner of Customs may, subject to the provisions of regulation 17, revoke the license of a Customs Broker and order for forfeiture of part or whole of security, on any of the following grounds, namely:-

- (a) failure to comply with any of the conditions of the bond executed by him under regulation 8;*
- (b) failure to comply with any of the provisions of these regulations, within his jurisdiction or anywhere else;*
- (c) commits any misconduct, whether within his jurisdiction or anywhere else which in the opinion of the Principal Commissioner or Commissioner of Customs renders him unfit to transact any business in the Customs Station;*

(d) adjudicated as an insolvent;

(e) of unsound mind; and (f) convicted by a competent court for an offence involving moral turpitude or otherwise.

Regulation 17(1) & 17(2) of the CBLR, 2018: Procedure of revoking license or imposing penalty

1. *The Principal Commissioner or Commissioner of Customs shall issue a notice in writing to the Customs Broker within a period of ninety days from the date of receipt of an offence report, stating the grounds on which it is proposed to revoke the license or impose penalty requiring the said Customs Broker to submit within thirty days to the Deputy Commissioner of Customs or Assistant Commissioner of Customs nominated by him, a written statement of defense and also to specify in the said statement whether the Customs Broker desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs.*

2. *The Commissioner of Customs may, on receipt of the written statement from the Customs Broker, or where no such statement has been received within the time-limit specified in the notice referred to in sub-regulation (1), direct the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to inquire into the grounds which are not admitted by the Customs Broker.*

Regulation 18 of CBLR, 2018: Penalty.

(1) The Principal Commissioner or Commissioner of Customs may impose penalty not exceeding fifty thousand rupees on a Customs Broker or F card holder who contravenes any provisions of these regulations or who fails to comply with any provision of these regulations.

(2) The Deputy Commissioner or an Assistant Commissioner of Customs may impose penalty not exceeding ten thousand rupees on a G card holder who contravenes any provisions of these regulations in connection with the proceedings against the Customs Broker.

(3) The imposition of penalty or any action taken under these regulations shall be without prejudice to the action that may be taken against the Customs Broker or F card holder or G card holder under the provisions of the Customs Act, 1962 (52 of 1962) or any other law for the time being in force.

12. A Custom Broker occupies a very important position in the Custom House and supposed to safeguard the interests of both the importers and the customs department. A

lot of trust is kept in CB by the Government Agencies, but by their acts of omission and commission it appears that the CB M/s. Future Impex has violated Regulation 10(d) and 10(m) of the Customs Broker Licensing Regulation, 2018 and rendered himself liable for penal action under Regulations 14 & 17 of CBLR, 2018.

13. 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:

(i) The Customs Broker license bearing no. (11/2395) issued to them should not be revoked under Regulation 14 read with Regulation 17 of CBLR, 2018.

(ii) Security deposited should not be forfeited under Regulation 14 read with Regulation 17 of CBLR, 2018, and/ or

(iii) Penalty should not be imposed upon them under Regulation 18 read with Regulation 17 of CBLR, 2018.

14. Shri Parmar Kritikumar RN, Assistant Commissioner of Customs, Import-I, NCH is appointed Inquiry Officer on 28.08.2025 under Regulation 17 of CBLR, 2018 to conduct the inquiry proceedings against CB, M/s Future Impex (CB No 11/2395). The IO has given personal hearing to the CB on 08.10.2025, however they did not appear on that date. The IO had given another opportunity of PH to CB on 17.04.2026 which was attended by Shri Ajit S. Nalawde and submitted written reply vide letter dt 07.10.2025.

15. **INQUIRY REPORT:** - The IO concluded the inquiry proceedings and submitted the Inquiry Report dated 01.07.2026, wherein, all the charges levelled against the CB vide Show Cause Notice (SCN) No. 28/2025-26 dated 28.08.2025 were held as “Proved”.

FINDINGS OF THE INQUIRY OFFICER: -

16. The IO has stated that he had carefully considered the allegations contained in the Show Cause Notice, the written and oral submissions made by the Customs Broker (CB), the statements recorded during investigation, and the documents available on record.

17. **Regulation 10(d) of CBLR, 2018.**

17.1 The IO observed that Regulation 10(d) of the Customs Brokers Licensing Regulations, 2018 casts a clear obligation upon a Customs Broker to advise his client to comply with the provisions of the Customs Act, 1962, allied laws, and the rules and regulations framed thereunder. The IO further observed that the regulation further mandates that where the Customs Broker becomes aware of any non-compliance, he is required to bring the matter to the notice of the jurisdictional Deputy Commissioner or Assistant Commissioner of Customs.

17.2 The IO submitted that the defence of the CB is that the dispute pertains merely to classification of the imported goods and that there is no evidence to establish that he knowingly participated in any misdeclaration. The IO further submitted that the CB has also contended that he acted on the basis of documents provided by the importer and had no reason to doubt the classification declared by the importer.

17.3 The IO found these submissions unpersuasive. The IO found that the investigation has brought on record the statement in a similar case of Shri Ajit Shrirang Nalawade, Proprietor of the Customs Broker firm, wherein he acknowledged that black currants are distinct from raisins and that, according to his understanding, the goods were correctly classifiable under CTH 08062090 attracting Basic Customs Duty at the rate of 100%. The IO further found that he further admitted that an error in classification had occurred and agreed to advise the importer to discharge the differential customs duty liability.

17.4 The IO observed that the statement clearly demonstrated that the Customs Broker possessed sufficient knowledge regarding the nature of the goods and the applicable tariff classification. The IO further observed that having acquired such knowledge, the CB was expected to advise the importer appropriately and ensure that the declarations made before Customs were in conformity with the legal provisions. However, The IO found that there is no evidence on record to show that the CB advised the importer to adopt the correct classification or cautioned the importer regarding the duty implications arising therefrom.

17.5 The IO further found that, despite being aware of the discrepancy, the CB neither sought clarification from the Customs authorities nor brought the matter to the notice of the jurisdictional officer. The IO observed that the obligations under Regulation 10(d) are not merely passive in nature; they require the Customs Broker to act diligently and proactively when circumstances indicating possible non-compliance come to his notice. The failure of the CB to discharge these obligations constitutes a breach of Regulation 10(d) of CBLR, 2018.

17.6 Therefore, the IO held that the charge under Regulation 10(d) stands proved.

18. **Regulation 10(m) of CBLR, 2018.**

18.1 The IO observed that Regulation 10(m) requires a Customs Broker to discharge his duties with utmost speed, efficiency, and professionalism.

18.2 The IO observed that the record revealed that the classification adopted in the Bills of Entry was based primarily on telephonic communication with the importer and that no supporting documentary evidence was obtained or maintained by the CB to substantiate the classification declared before Customs. The IO further observed that the CB had also not produced any written correspondence, technical literature, classification opinion, or

contemporaneous record demonstrating that due verification was undertaken before filing the import documents.

18.3 The IO further observed that a Customs Broker occupies a critical position in the customs clearance process and is expected to exercise reasonable care and diligence while preparing and filing declarations on behalf of clients. The IO further observed that reliance solely upon verbal instructions, without maintaining adequate records or undertaking necessary verification, falls short of the standards of professional conduct expected from a licensed Customs Broker.

18.4 The IO found that the absence of documentary verification and the failure to maintain proper records indicate a lack of procedural discipline and diligence in the discharge of professional responsibilities. The IO further found that such conduct cannot be regarded as consistent with the obligation to perform customs broker functions with the degree of efficiency and care contemplated under Regulation 10(m).

18.5 Therefore, the IO held that the Customs Broker failed to discharge his duties in the manner required under Regulation 10(m) of CBLR, 2018 and that the charge under the said regulation is established.

19. **Conclusion:**

In view of the foregoing discussion and findings, the IO held that the Customs Broker has contravened the provisions of Regulations 10(d) and 10(m) of the Customs Brokers Licensing Regulations, 2018.

Sr. No.	Charges against the CB	Findings
1.	Violation of Regulation 10(d) of CBLR, 2018	Proved
2.	Violation of Regulation 10(m) of CBLR, 2018	Proved

20. Accordingly, the charges framed against the Customs Broker under Regulations 10(d) and 10(m) of the Customs Brokers Licensing Regulations, 2018 stand established.

RECORDS OF PERSONAL HEARING:

21. The IO’s report was accepted by the Principal Commissioner of Customs (General) and Personal Hearing (PH) in the matter was scheduled on 24.08.2026. However, CB had requested for postponement of PH and requested for new date. Therefore, on request of CB the PH was rescheduled on 08.09.2026, which was attended by Shri Ajit Nalawade (Prop.) and Shri Prashant Kubal (Consultant). The CB reiterated their written submission dated 07.09.2026 and 08.09.2026 (Additional Submission) during the PH. Accordingly, the oral and written submissions of the CB were taken on record.

22. **Written Submissions of the Customs Broker (CB).**

In a nutshell the CB's submission and case laws relied upon are as under:

- At the outset, we deny the allegations levelled against us in the Show Cause Notice 28/2025-26 dated 28.08.2025, which is baseless, as the same is not supported with documentary or oral evidence. The observations made by the learned Inquiry Officer in the said Inquiry Report dated 01.07.2026 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.
- *The Board has issued Instruction No. 20/2024-Customs dated 03.09.2024 vide F. No. 520/01/2023-Cus. VI.*
- We would like to submit that in the impugned Show Cause Notice, the element of abetment of the Customs Brokers in the investigation has not been established by the investigating authority. Also, element of abetment has not been clearly elaborated in the impugned Show Cause Notice issued under the provisions of the CBLR, 2018. On this ground itself the impugned Show Cause Notice is liable to be dropped.
- Kind attention is also invited to Advisory No. 02/2024 JNCH dated 23.10.2024, issued by the Additional Commissioner of Customs, PCCO Zone-II, JNCH, Nhava Sheva, which is in line with the aforesaid CBIC Instruction No. 20/2024 dated 03.09.2024.
- *Time line under CBLR, 2018 not maintained.*
- Reliance is placed upon:
 - *Hon'ble High Court Delhi in case of LEO Cargo Services vs. Commissioner of Customs, Airport & General, New Delhi, reported in 2022 (385) E.L.T. 30 (Del.).*
 - *Hon'ble High Court, Madras in case of KTR Logistics Solutions Pvt. Ltd. Vs. Commissioner of Customs, Chennai, reported in 2020 (371) E.L.T. 685 (Mad.)*
 - *Hon'ble High Court, Madras in case of M/s.Sea Queen Shipping Services Pvt. Ltd. Vs. Commissioner of Customs, Chennai, in W. P. Number 27243 of 2025 & WMP.Nos.30622 & 30624 of 2025.*
- It is submitted that Order-in-Original is required to be passed within 90 days from the date of Inquiry Report as per provisions of Regulation 17(7) of the CBLR, 2018. In this regard, the procedure for revoking suspension of the license or revoking the licence of the Customs Broker or imposing penalty is governed by Regulation 17(7) of CBLR, 2018.

- *Reliance is placed upon in case of Leo Cargo Services Vs. Commissioner of Customs, Airport & General, New Delhi, reported in 2022 (382) E.L.T. 30 (Del.)*
- Total time line for completion of Inquiry Proceedings from date of the Offense Report upto issuance of Order in Original is 270 days. The Order-in-Original was required to be issued by 17.06.2025 i.e 270 days from offense report dated 20.09.2024. Delay of 01 year 02 months 07 days (433 days) from 17.06.2025 upto date of hearing 24.08.2026 (Order-in-Original yet to be issued).
- *The following are the various time limits as per provisions of Regulation 17 of CBLR, 2018:*

Relevant Regulation of Customs Brokers Licensing Regulations, 2018	Statutory Time Limit prescribed under respective Regulation	Actual date of receipt of office report, issuance of Show cause Notice and issuance of impugned order.	Delay, beyond the statutory time limit mentioned in col. (2)
(1)	(2)	(3)	(4)
17 (1)	Show-cause Notice to be issued within 90 days from the receipt of report office	Office Report was issued 20.09.2024 and Show Cause Notice No. 28/2025-26 dated 28.08.2025 was required to be issued on or before 19.12.2024	There is <u>delay of 252 days</u> in issuance of Show Cause Notice
17(5)	Inquiry Report to prepared within 90 days from the date Show-cause Notice	Show-cause Notice issued on 28.08.2025 and Inquiry Report dated 01.07.2026 was required to be prepared on or before 26-11-2025	Delay of 217 days. Hence, the proceedings are vitiated.
17(7)	Total time line for completion of Inquiry	Order-in-Original was required to be issued	Hence, the proceedings are vitiated.

	Proceedings from date of the Offense Report upto issuance of Order in Original is 270 days.	by 17.06.2025 i.e 270 days from offense report dated 20.09.2024. Delay of 01 year 02 months 07 days (433 days) from 17.06.2025 upto date of hearing 24.08.2026 (Order- in-Original yet to be issued)	
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- Delay of 01 year 02 months 07 days (433 days) from 17.06.2025 upto date of hearing 24.08.2026 (Order-in-Original yet to be issued). On this ground itself the impugned Show Cause Notice is liable to be dropped.
- In view of the undisputed violation of the mandatory timelines prescribed under Regulation 17 of the Customs Brokers Licensing Regulations, 2018, the impugned proceedings are wholly without jurisdiction, illegal and unsustainable in law. The statutory safeguards intended to ensure time-bound adjudication and protection of livelihood have been rendered illusory due to departmental inaction. It is a settled position of law, consistently upheld by the Hon’ble High Courts and the Hon’ble Tribunal, that non-adherence to even a single timeline under Regulation 17 vitiates the entire proceedings, irrespective of the nature of allegations or merits of the case. Consequently, the present proceedings are liable to be quashed and set aside in toto as void ab initio.

SUBMISSION OF ARTICLE OF CHARGE-I viz. REGULATION 10(d) OF CBLR, 2018.

- It is respectfully submitted that, we have filed the said bills of entry on behalf of importer M/s. Tajir Pvt. Ltd. It is pertinent to mention that the aforementioned allegation has been levelled in the Article of Charge-I without quoting statement of Shri Ajit Shrirang Nalawade, proprietor of Customs Broker M/s. Future Impex. While framing any article of charge, it is basic expectation that Department ought to have mentioned the what was stated in the statement of Shri Ajit S. Nalawade, recorded on 08.11.2021. We would like to state that in order to establish the charge under Regulation 10 (d) of CBLR, 2018, it is required to point out specific instances when the CB has failed to advise his clients to comply with the provisions of the Act or when he has failed to report the non-compliance of the provisions of the Act by his clients to the Customs authorities. It is alleged in the Show

Cause Notice that we did not advise the importer to comply with the provisions of the Customs Act, 1962. In this regard, we would like to submit that there is no default on the our part as we have filed the said six Bills of Entry as per the Invoice/Packing List, Bill of Lading and other documents submitted by the importer M/s. Tajir Pvt. Ltd. We would like to submit further grounds as follows:

LIMITED ROLE OF THE NOTICEE CUSTOMS BROKER.

- We would like to submit that the role of Customs Broker is limited to filing of the documents as received from the exporter/importer. The Customs Broker cannot be expected get in the role of an investigating agency and probe the exporter/importer. Also, we do not have the expertise and the resources to cause such investigations. Therefore, the proposition of involvement of the Customs Broker in facilitating importer is speculative of its role and therefore cannot be sustained. Only because we have handled the import consignment covered under said Bills of Entry does not mean that we have facilitated/abetted the importer M/s. Tajir Pvt. Ltd. in alleged mis-classification.
- We would like to further submit that we did not physically see the impugned goods before the same were received in custom area. We have filed the said six Bill of Entry on behalf of M/s. Tajir Pvt. Ltd. on the basis of document supplied to us.
- *Relianc is placed upon the decision of the Hon'ble Tribunal, Kolkata in the case of Advent Shipping Agency Versus Principal Commissioner of Customs (A & A), Kolkata, reported in (2023) 2 Centax 157 (Tri.-Cal.).*
- *Reliance is placed upon the decision in the case of Dipankar Sen Vs Commissioner of Customs, Kolkata reported in 2003 (159) ELT 260 (Tri. Kolkata).*

NO WRONG ADVICE GIVEN TO THE IMPORTER M/s. TAJIR PVT. LTD.

- It is respectfully submitted that there is no evidence in the form of statement or any corroborative evidence to prove that we have given wrong advice or that they were having knowledge of the alleged mis-declaration by importer M/s. Tajir Pvt. Ltd. It appears from the impugned show cause notice that statement of importer M/s. Tajir Pvt. Ltd. was never recorded during the course of investigations. Thus, allegation of violation of Regulation 10(d) of CBLR, 2018 has been levelled against us without recording statement of the importer.

DUE COMPLIANCE WITH THE PROCESS OF LAW.

- It is hereby submitted that the subject Checklist in respect of the said Bills of Entry was generated by us on behalf of the M/s. Tajir Pvt. Ltd. on the basis of the documents

furnished by them. Further, the impugned goods covered under the said Bills of Entry neither physically handled by us nor examined prior to examination by Customs Authority, therefore, we had no opportunity to ascertain the value/quantity/ description of the goods. We had no reason to suspect or know that the export goods were mis-declared, when we had no occasion to examine the said goods, before the Customs officers did.

- *Reliance is placed upon the decision in M/s. L. M. S. Transport Co. V/s Commissioner of Customs (G) Mumbai, 2014(229) E.L.T.368 (Tri-Mumbai).*
- *In the case of Akanksha Enterprises Vs. Commissioner of Customs [2006 (203) ELT 125 (Tri-Del).*
- *In the case of R. S. Kandalkar & Co. V/s. Commissioner of Central Excise, Mumbai reported in 2014 (299) E. L. T. 360 (Tri-Mumbai.)*
- *Reliance is placed upon the decision of Hon'ble CESTAT in the case of Parvath Shipping Agency Vs. Commissioner of Customs (Gen.), Mumbai [2017(357) ELT. 296(Tri. Mumbai)]*

It is pertinent to mentioned that in the said Bills of Entry, FSSAI and PQ compliance was done i.e. description of the goods were checked by the FSSAI and PQ Authorities and necessary NOC was given by the competent authorities. The description of the goods mentioned in the said Bills of Entry were based on the documents provided by the overseas supplier. Notwithstanding the terminology, all said consignments were examined and duly cleared by the Food Safety and Standards Authority of India (FSSAI) under **Standard 2.3.47(2)** as "*Raisins*" [Category 04.1.2.2] after detailed physical and laboratory analysis. If there was any mismatch in description of the goods covered under the Bills of Entry filed by us, the competent FSSAI and PQ Authorities would have raised objection at the time of clearance. Further, as all the Bills of Entry filed by us were subjected to FSSAI and PQ compliances, the said Bills of Entry were subjected to approval of Deputy Commissioner/Assistant Commissioner of Customs and all the bills of entry were cleared after approval/release order by the Deputy Commissioner/Assistant Commissioner of Customs. Also, in case of some of the bills of entry, the consignments were examined by the proper officer and out of charge was given by the proper officer. Classification under **HS Code 0806 20 10** rightly necessitated the submission of a **Phytosanitary Certificate**, which was duly furnished for all consignments. Notably, this requirement does **not** apply to goods classified under HS Code 0806 20 90, further validating our position on the correct tariff classification. During the entire period of clearance none of officer raise the objection at the time of physical examination of the goods and notification benefit claimed by importer. At the every stage of Investigation we have produced the documents and cooperated for the investigation.

ALL GOODS WERE CORRECTLY CLASSIFIED UNDER CTH 08062010 :

➤ It is respectfully submitted that the goods covered under the said Bills of Entry were correctly classified under **HS Code 0806 20 10**, based on:

- The intrinsic characteristics of the product,
- Relevant regulatory standards and documentation,
- Prevailing customs practice, and
- International harmonized nomenclature references.

➤ Reference is made to European Union Combined Nomenclature (CN) for Tariff classification and the TARIC code (Integrated Tariff of the European Union : a more detailed version of the European Union Combined Nomenclature) where ‘currants’ are shown to be covered by the 8 digit code 0806 20 10, but the seeks to exclude them from the scope of 0806 20 10 of the Indian Tariff on the ground that HS codes of the WCO at international level are same only up to six digits and are different at the national level at the seventh and eight digit levels and hence the Tariff of the EU cannot be applied to the imports in India. HS codes of various member countries of WCO are different at the seventh and eight digit levels. However, it is submitted that if there is a separate entry for ‘currants’ at the eight digit level in the Indian Tariff different from 0806 20 10, only then it would be incorrect to apply the HS code of Combined Nomenclature of the European Unions and the TARIC code. It may be seen that there is no separate eight digit entry for ‘currants’ different from ‘raisins’ in the Indian Tariff and simultaneously there is no separate entry for ‘raisins’ in the Combined Nomenclature of the European Unions or in the TARIC. Therefore there is nor bar to apply the CN and TARIC codes 0806 20 10 for currants in India too as there is no specific tariff item for currant under heading 0806.

➤ *Reliance is placed upon ruling of Customs Advance Ruling Authority (CAAR), a statutory body instituted under the Customs Act,1962, in the case of M/s Frizwell Agro Foods (CAAR Mumbai), wherein it has been held by the Authority that ‘currants’ are classifiable as ‘raisins’ under CTI 0806 20 10 and are eligible for the benefit of Notification 50/2017- Customs dated 30.06.2017.*

➤ *Reliance is also placed upon the ruling of the Customs Advance Ruling Authority in the case of M/s Wholesome Essentials (CAAR Delhi) wherein it has been ruled that ‘Dried Black Currants’ i.e. dehydrated dark and small seedless raisins from Greece and other countries are classifiable under the CTI 0806 20 10 and are eligible for eligible to avail benefit under Sr. No. 32 of notification no. 50/2017-Cus., dated 30.06.2017.*

- *Reliance is placed upon the Supreme Court judgment in National Co-operative Development Corporation with regard to the relevance and applicability of decisions of Advance Ruling Authority,*
- *Reliance is placed upon decision of Hon'ble High Court of Judicature at Madras in case of M/s. Pellagic Food Ingredients Pvt Ltd Vs. The Commissioner of Customs Chennai II in WP No. 39 of 2023 and WMP Nos.29 and 30 of 2023.*
- *Reliance is placed on Section 28J of the Customs Act, 1962 .*

NEED TO ADVISE A CLIENT WOULD ARISE ONLY IF WE KNOW ALLEGED MIS-DECLARATION.

- It is submitted that need to advise a client would arise only if we were aware of any intent to alleged mis-declaration of the impugned goods. Reliance is placed upon the decision of the Hon'ble Tribunal, Mumbai in the case of Bajaj Enterprises Vs. Commissioner of Customs (General), Mumbai reported in 2017 (347) E.L.T. 675 (Tri. – Mumbai.
- The need to advise a client would arise only if the agent was aware of any intent to mis-declare. We note that there is no evidence or finding that the appellant was aware of such an intent on the part of the client. There was, therefore, be no reason for the appellant to believe that the client was in need to advise the client to desert from their proposed action”.
- *Reliance is also placed upon the decision of the Hon'ble Bombay High Court judicature at Mumbai in the case of Commissioner of Customs (General), Mumbai v. M.D. Shipping Agency, [2014 (299) E.L.T. 257 (Bom.)]*
- It is submitted that ratio of the aforesaid decisions is applicable in the instant case as the facts and circumstances of the case are identical. Therefore, the allegation of violation of Regulation 10(d) of CBLR, 2018 levelled against us has no leg to stand.

SUBMISSION OF ARTICLE OF CHARGE-II viz. REGULATION 10(m) OF CBLR, 2018.

- There is no iota of evidence to prove that due to the lack of speed, efficiency or delay on our part as Customs Broker that we become responsible for import of alleged mis-declared goods by the importer **M/s. Tajir Pvt.Ltd.** Also, there is no complain on the part of importer or for that matter from the department that we have delayed in filing the said

Bill of Entry for clearance of the said import cargo. Also, there has been no lapse in discharging our duties towards the department. We fully cooperated with the investigation of the case and deposed before DRI. All the facts that were in our knowledge as Customs Broker. All the documents/information required by DRI were submitted without any delay. There is no allegation by DRI that we 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. Allegation of violation of Regulation 10(m) of CBLR, 2018 levelled against us 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 we had not discharged our duties with utmost speed and efficiency. Therefore, there is no violation of the said Regulation and we have not failed to comply with the requirement of Regulation 10(m) of CBLR, 2018.

➤ We would like to further submit that the punishment meted out to the Customs Broker should be commensurate with such 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.

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

➤ As per our submissions above, We kindly request you to drop the proceedings as we have not violated any of the provisions of CBLR 2018 as stated in the SCN and Inquiry report which is devoid of facts and merits of the case in Hand. We believe that your good self will concur with our plea and drop the proceedings. Your esteemed approval in the above said matter is highly solicited.

➤ Additional written submissions filed by the Noticee seeking complete dropping of proceedings under Regulations 10(d) and 10(m) of the Customs Brokers Licensing Regulations, 2018 (CBLR, 2018), rejection of the Inquiry Report dated 01.07.2026, and full exoneration.

➤ Submissions filed in response to the Show Cause Notice and the Inquiry Report dated 01.07.2026. The Noticee asserts that disciplinary liability must be based on specific conduct and evidence establishing the statutory ingredients of alleged breaches, rather than automatically holding the broker liable for the importer's declarations.

➤ A tariff classification dispute within Heading 0806 concerning six Bills of Entry filed between 05.11.2019 and 31.05.2021. The Noticee contends the declared position was bona fide and legally arguable.

Nature and Limited Statutory Role of the Customs Broker.

➤ The Noticee acts strictly as an authorized agent for handling customs clearance formalities and is neither the importer, owner, supplier, nor beneficial owner of the cargo. Bills of Entry were prepared based on commercial documents provided by the importer and overseas supplier. The broker lacks the ability to independently create or alter underlying commercial facts. Filing a declaration does not limit the statutory authority of Customs officers to inspect, assess, or reclassify goods.

No Ownership, Custody, or Beneficial Interest.

➤ The Noticee had no physical custody, proprietary interest, or control over the cargo, which was handled by shipping lines, port authorities, and CFS/terminals. Remuneration was limited to professional service fees, with zero monetary interest or profit-sharing tied to differential duties or duty savings.

No Role in Creation of the Declaration.

➤ Commercial documents (Invoices, Packing Lists, Bills of Lading) originated from the importer/exporter. The Noticee did not fabricate, alter, or suppress any document, nor did it direct the supplier to misrepresent facts.

Clarification Regarding Alleged Telephonic Instructions.

➤ Telephonic communication regarding documentation, tariff classification, and clearance procedures is standard professional practice. The Department provided no contemporaneous written, electronic, or recorded proof showing the Noticee advised the importer to deliberately adopt an incorrect classification to evade duty.

No Conscious Facilitation, Suppression, or Financial Benefit.

➤ The Inquiry Officer's conclusion of "facilitation of lower duty" is an unsupported inference. Goods were declared openly and underwent necessary regulatory checks (FSSAI/PQ) and Customs scrutiny, including physical examination and grant of Out of Charge in certain cases.

Bona Fide and Debatable Classification Issue.

➤ The dispute is confined to the 8-digit tariff level under Heading 0806 (CTH 08062010 vs. CTH 08062090) for goods declared as "currants". The classification adopted

was supported by legal arguments and precedent, including a ruling by the Customs Authority for Advance Rulings (CAAR), Mumbai (M/s Frizwell Agro Foods).

Knowledge of Product Identity vs. Knowledge of Unlawful Classification.

➤ Knowing that goods are commercially termed "currants" is distinct from knowing that a specific 8-digit tariff entry is legally impermissible. A difference of legal interpretation cannot be equated with deliberate misdeclaration.

Temporal and Evidentiary Value of Statement Dated 08.11.2021.

➤ The six Bills of Entry were filed between 05.11.2019 and 31.05.2021, whereas the statement under Section 108 of the Customs Act was recorded later on 08.11.2021. Statements recorded post-import cannot retrospectively prove the Noticee's state of mind at the time of each earlier filing without contemporaneous corroborating evidence.

Importer's Section 108 Statements and Checklist Approval.

➤ Partner of M/s Frunuts Exim LLP (Shri Bhavin Laxmichand Gada) stated under Section 108 (on 15.11.2021 and 16.11.2021) that the checklist was prepared after discussion and approved directly by the importer. The importer never attributed any deliberate misdeclaration, fraudulent advice, or duty evasion instructions to the Noticee.

Regulation 10(d): Statutory Ingredients Not Established.

➤ Regulation 10(d) requires bringing known non-compliance to the notice of Customs authorities. The Department failed to prove the Noticee knew the classification was unlawful at the time of filing or consciously suppressed any non-compliance.

Regulation 10(m): No Delay, Inefficiency, or Failure of Speed.

➤ All clearance operations were completed promptly; no complaints of delay or inefficiency were raised by the importer or Customs. The mere absence of a written internal record of a telephonic classification discussion does not constitute operational inefficiency under Regulation 10(m).

New Findings, Expansion of Charges, and Natural Justice.

➤ The Inquiry Officer introduced new standards (e.g., failure to maintain a written paper trail or failure to consult Harmonized System Explanatory Notes) not raised in the original Show Cause Notice. Expanding the scope of charges at the inquiry stage without prior notice violates natural justice principles under Regulation 17.

Evidence Gaps and Absence of Specific Proof.

➤ Highlights complete absence of contemporaneous emails, financial trails showing commission/benefits, altered invoices, cargo manipulation, or evidence of non-cooperation with investigating authorities (DRI).

No Revenue Loss Attributable to the Customs Broker.

➤ Differential duty claims arising from an arguable tariff dispute do not constitute a revenue loss caused by wilful misconduct of the broker.

➤ *Reliance is placed on Falcon India, Priya Hemant Bhandarkar, Suswashis Clearing & Forwarding, Ayushi Logistic Co., Auro Logistix, and Merchant and Sons.*

Limitation under Regulation 17(1) of CBLR, 2018.

➤ Regulation 17(1) mandates Show Cause Notice issuance within 90 days of receipt of the Offence Report. The Offence Report is dated 06.03.2025, but the Show Cause Notice was issued on 28.08.2025. If received on 06.03.2025, the notice exceeds the 90-day limit, rendering proceedings unsustainable (citing *Leo Cargo Services*).

Conclusion and Prayers.

➤ Completely drop proceedings under Regulations 10(d) and 10(m), reject the Inquiry Report, exonerate the Noticee, and allow Licence No. 11/2395 to continue without adverse action. If procedural lapses are noted, apply the principle of proportionality and avoid licence revocation, suspension, or cancellation given the lack of intent, collusion, or financial benefit.

DISCUSSIONS AND FINDINGS: -

23. I have gone through the facts and records of the case; Order-In-Original No. 157/2024-25/Commr./NS-IV/CAC/JNCH dated 20.09.2024, SCN No. 28/2025-26 dt 28.08.2025, the IO's Report dated 01.07.2026 and written submission of CB received on 08.09.2026 vide letter dt 07.09.2026 and 08.09.2026. 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.

24. I find that the present proceedings against the CB under originated from Offence report in the form of Order-In-Original No. 157/2024-25/Commr./NS-IV/CAC/JNCH dated 20.09.2024. This led to the issuance of the SCN No. 28/2025-26 dated 28.08.2025

under Regulation 17(1) of the CBLR, 2018 for violation of Regulations 10(d) and 10(m) of CBLR, 2018.

25. Shri Parmar Kritikumar RN, Assistant Commissioner of Customs, Import-I, NCH was appointed Inquiry Officer on 28.08.2025 under Regulation 17 of CBLR, 2018 to conduct the inquiry proceedings against CB, M/s Future Impex (CB No 11/2395).

26. The IO submitted his Inquiry Report vide letter dated 01.07.2026 wherein, he held all the charges as **“Proved”**.

27. I find that the 02 articles of charges have been levelled against the CB i.e. violation of Regulations 10(d), and 10(m) of the CBLR 2018. Now, I proceed to discuss the charges, sequentially.

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

28.1 Regulation 10(d) of the Customs Brokers Licensing Regulations, 2018 requires a Customs Broker to advise his client to comply with the provisions of the Customs Act, 1962 and other allied Acts and rules and regulations, and in case of non-compliance, to bring the matter to the notice of the Deputy or Assistant Commissioner of Customs. In the present case, it is clearly established that CB, M/s Future Impex (CB No. 11/2395) has violated this provision. The CB, Shri Ajit Nalawade admitted that the imported goods were 'currants' distinct from 'raisins' and correctly classifiable under CTH 08062090 attracting Basic Customs Duty @ 100%. The CB had knowingly facilitated clearance of the goods by filing Bills of Entry under CTH 08062010, which attracted a concessional rate of duty @30%. The CB was aware of the discrepancy, however, he neither advised the importer to declare the goods under the correct classification nor brought the matter to the notice of the Customs authorities. Therefore, the CB has failed to discharge his obligations mandated under Regulation 10(d) of the CBLR, 2018.

28.2 The IO found the CB's submissions unpersuasive. The IO found that the investigation has brought on record the statement in a similar case of Shri Ajit Shirang Nalawade, Proprietor of the CB firm, wherein he acknowledged that black currants are distinct from raisins and that, according to his understanding, the goods were correctly classifiable under CTH 08062090 attracting Basic Customs Duty at the rate of 100%. The IO further found that the CB had admitted that an error in classification had occurred and agreed to advise the importer to discharge the differential customs duty liability. The IO found that the statement of CB clearly demonstrated that the CB possessed sufficient knowledge regarding the nature of the goods and the applicable tariff classification. The IO further observed that having acquired such knowledge, the CB was expected to advise the importer appropriately and ensure that the declarations made before Customs were in

conformity with the legal provisions. The IO found that there was no evidence on record to show that the CB advised the importer to adopt the correct classification or cautioned the importer regarding the duty implications arising therefrom. The IO further found that, despite being aware of the discrepancy, the CB neither sought clarification from the Customs authorities nor brought the matter to the notice of the jurisdictional officer. The IO observed that the obligations under Regulation 10(d) are not merely passive in nature; they require the CB to act diligently and proactively when circumstances indicating possible non-compliance come to his notice. The IO found that the CB had failed to discharge his obligation mandated under Regulation 10(d) of CBLR, 2018. Therefore, the IO has rightly held the charge of violation of Regulation 10(d) as proved.

28.3 I find that investigation has conclusively proved that the CB being aware of the fact that the imported goods were misclassified as 'Dark Seedless Raisins' under Customs Tariff Heading (CTH) 08062010 in Bills of Entry, instead of the correct classification as 'Currants' under CTH 08062090. This intentional misclassification was done to claim wrong exemption under Sr. No. 32 of Notification No. 50/2017-Cus dated 30.06.2017, which provides for a concessional Customs rate of duty of 30%. The CB has denied all allegations under Regulations 10(d) of CBLR, 2018, submitting that the entire disciplinary proceedings are *void ab initio* due to severe, unexcused delays violating mandatory statutory timelines prescribed under Regulation 17. The CB contended that its role was strictly limited to filing entry documents in good faith based on supplier and importer records without prior cargo access, abetment, or extra financial gain, emphasizing that the classification of "currants" under CTH 08062010 vs. 08062090 was a bonafide legal interpretation backed by regulatory NOCs (FSSAI/PQ) and CAAR rulings. The CB contention is not tenable in context of evidences are on record. The admission of CB as well as importer are testimony of intentional mis-declaration to evade custom duty which resulted in loss to the Exchequer. In view of the admission of the CB as well as the Importer all contentions are afterthought only. I find that in the present matter the CB has not been made co-noticee in routine manner as contended by CB in view of the CBIC Instruction No. 20/2024 and JNCH Advisory No. 02/2024. I find that evidences are on record that CB has not fulfilled his obligation mandated under Regulation 10(d) of the CBLR, 2018. I find that the CB has contended that FSSAI and PQ Officer had checked the description and after detailed physical and laboratory analysis cleared the Bill of Entry. I observe that the FSSAI and PQ Department have to analyse and check different aspect of the goods covered under the BoE. However, the Customs Department has to examine the different aspects of the goods. Therefore, CB contention is not tenable in context of evidences on record. The CB has also quoted about CAAR Rulings and Supreme Court Judgment in this context. However, I find that the same is not applicable in the present case in view of the scope and judgement of CAAR Rulings. In view of the above findings and discussion, I find that the

CB neither advised the Importer against this mis-declaration nor brought this matter to the notice of the appropriate Customs Authority which resulted in loss to the Exchequer. I find that the CB has violated the Regulation 10(d) of the CBLR, 2018. Therefore, the charge of violation of Regulation 10(d) of the CBLR, 2018 stands proved against M/s Future Impex (CB No. 11/2395).

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

29.1 Regulation 10(m) of CBLR, 2018 requires that a CB shall discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay. The CB Shri Ajit Nalawade admitted that the classification of the imported goods was finalized merely on the basis of a telephonic confirmation from the importer, without any supporting documents being furnished. The CB further admitted that all interactions were verbal and no written correspondence or documentary record was maintained. The CB relied on informal communication, without insisting on or preserving documentary evidence which reflects inadequate procedural care and lack of thoroughness. Therefore, the CB did not comply with the obligations cast under Regulation 10(m) of the CBLR, 2018.

29.2 The IO observed that the record revealed that the classification adopted in the Bills of Entry was based primarily on telephonic communication with the importer and that no supporting documentary evidence was obtained or maintained by the CB to substantiate the classification declared before Customs. The IO further observed that the CB had also not produced any written correspondence, technical literature, classification opinion, or contemporaneous record demonstrating that due verification was undertaken before filing the import documents. The IO further observed that a CB occupies a critical position in the customs clearance process and is expected to exercise reasonable care and diligence while preparing and filing declarations on behalf of clients. The IO further observed that reliance solely upon verbal instructions, without maintaining adequate records or undertaking necessary verification, falls short of the standards of professional conduct expected from a licensed CB. The IO found that the absence of documentary verification and the failure to maintain proper records indicate a lack of procedural discipline and diligence in the discharge of professional responsibilities. The IO further found that such conduct cannot be regarded as consistent with the obligation to perform CB functions with the degree of efficiency and care contemplated under Regulation 10(m). The IO found that the CB had failed to discharge his obligation mandated under Regulation 10(m) of CBLR, 2018. Therefore, the IO has rightly held the charge of violation of Regulation 10(m) as proved.

29.3 I find that the CB failed to discharge his professional duties with the requisite care, diligence, and operational efficiency. I find that the CB blindly accepted and executed the importer's deceptive instructions to falsely declare the goods as 'Dark Seedless Raisins' under CTH 08062010, despite actively possessing full personal knowledge that the product

was actually 'Currants' classifiable under CTH 08062090 at a higher duty rate of 100%. I find that the CB has completed Custom formalities and declarations purely on verbal telephonic requests without obtaining any written correspondence, documentary classification justification, or independent verification through the WCO Explanatory Notes reflects a severe lack of procedural care and thorough standards. Consequently, because the CB effectively succumbed to the importer's influence and facilitated a massive revenue evasion scheme through manipulated documents, separate penal proceedings are directly warranted under the CBLR framework. Therefore, I hold that the CB has failed to discharge his duties with the degree of care, diligence and professional efficiency expected under Regulation 10(m) of CBLR, 2018. Thus, I hold the charge under Regulation 10(m) is proved.

30. 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 an intermediary between the Department and Exporter/Importer. I find that the Adjudicating Authority has imposed a penalty of Rs. 30,00,000/ (Rs Thirty Lakh only) under Section 112(a) of the Customs Act, 1962 and Rs. 20,00,000/- (Rs. Twenty Lakh only) under Section 114AA of the Customs Act, 1962 on CB M/s Future Impex. I am also in the process of adjudication of two more cases in respect of CB M/s Future Impex. I find that one case is similar to this case and other is filing of multiple Bill of Entry for one consignment wherein one Country of Origin is reflected in other Bills of Entry also. The CB is saddled with responsibility to safeguard the revenue of Exchequer by way of adhering to the Regulations mandated in CBLR, 2018. However, in the present case the CB has acted in reckless manner and not followed his duty as mandated in the Regulations 10(d) and 10(m) of CBLR, 2018 which resulted in loss to the Exchequer. I find that for the violation of obligations provided under the CBLR, 2018 and for their acts of omissions and commissions, the CB M/s. Future Impex have rendered themselves liable for penal action under the CBLR, 2018. Hence, while deciding the matter, I rely on the following caselaws:

- 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 CH 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."

30.1 The CB has not demonstrated any prejudice caused to it by the said delay. Therefore, the delay does not vitiate the proceedings. As regards CBIC Instruction No. 20/2024-Customs dated 03.09.2024 and JNCH Advisory No. 02/2024 dated 23.10.2024, I have considered the same. The said instruction and advisory require that the element of abetment or complicity of the Customs Broker must be established and that the broker should not be held liable merely for the importer’s declarations. In the present case, the findings against the CB are not based merely on the importer’s declarations. The CB, in his statement under Section 108 of the Customs Act, 1962, admitted that the goods were ‘currants’ and not ‘raisins’, that the correct classification was under CTH 08062090 attracting 100% duty, that he did not consult the Harmonized System Explanatory Notes, that the classification was finalized on telephonic instructions without any supporting documents, and that he continued to file Bills of Entry under CTH 08062010 attracting 30% duty. These admissions establish the CB’s knowledge and conscious failure to advise the importer or report the non-compliance to Customs. I find that the CB acted in a callous manner, which resulted in a significant loss of revenue to the exchequer. 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 not inclined to revoke the License of the CB as the punishment of revocation of license is much harsher and disproportionate to the offence committed. However, I am of the considered view that the ends of justice will be met by forfeiture of security deposit under Regulation 14 and imposing a penalty on the CB under Regulation 18 of the CBLR, 2018 which suffices both

as a punishment for the infraction and as a deterrent to future violations. In this regard, I place reliance on the following caselaws:

a) Delhi High Court has, in the case of Falcon Air Cargo and Travels (P) Ltd [2002 (140) ELT 8 (DEL)] held as follows:

"13. By order dated 15-7-2000, licence was revoked. It is not clear how there could be revocation when the licence itself was not functional after 13-1-2000. Licence can be suspended or revoked on any of the grounds as mentioned in [Regulation 21](#). It is, therefore, clear that if any of the grounds enumerated existed, two courses are open to the Commissioner. One is to suspend the licence and the other is to revoke it. Suspension would obviously mean that licence would be for a particular period inoperative. An order of revocation would mean that licence is totally inoperative in future, it loses its currency irretrievably. Obviously, suspension/revocation, as the case may be, has to be directed looking to the gravity of the situation in the background of facts. For minor infraction or infraction which are not of very serious nature order of suspension may suffice. On the contrary, when revocation is directed it has to be only in cases where infraction is of a very serious nature warranting exemplary action on the part of the authorities, otherwise two types of actions would not have been provided for. Primarily it is for the Commissioner/Tribunal to decide as to which of the actions would be appropriate but while choosing any of the two modes, the Commissioner/Tribunal has to consider all relevant aspects and has to draw a balance sheet of gravity of infraction and mitigating circumstances. The difference in approach for consideration of cases warranting revocation or suspension or non-renewal has to be borne in mind while dealing with individual cases. In a given case the authorities may be of the view that non-renewal of licence for a period of time would be sufficient. That would be in a somewhat similar position to that of suspension of licence though it may not be so in all cases. On the other hand, there may be cases where the authorities may be of the view that licensee does not deserve a renewal either. Position would be different there. Though we have not dealt with the question of proportionality, it is to be noted that the authorities while dealing with the consequences of any action which may give rise to action for suspension, revocation or nonrenewal have to keep several aspects in mind. Primarily, the effect of the action vis-a-vis right to carry on trade or profession in the background of [Article 19\(1\)\(g\)](#) of the Constitution has to be noted. It has also to be borne in mind that the proportionality question is of great significance as action is under a fiscal statute and may ultimately lead to a civil death."

b) Delhi High Court has in case of Ashiana Cargo Services [2014 (302) ELT 161 (DEL)] held as follows:

"11. Viewing these cases, in the background of the proportionality doctrine, it becomes clear that the presence of an aggravating factor is important to justify the penalty of revocation. While matters of discipline lie with the Commissioner, whose best judgment should not be second-guessed, any administrative order must demonstrate an ordering of priorities, or an appreciation of the aggravating (or mitigating) circumstances. In this case, the Commissioner and the CESTAT (majority) hold that —there is no finding nor any allegation to the effect that the appellant was aware of the misuse of the said G cards, but do not give adequate, if

any weight, to this crucial factor. There is no finding of any mala fide on the part of the appellant, such that the trust operating between a CB and the Customs Authorities (as a matter of law, and of fact) can be said to have been violated, or be irretrievably lost for the future operation of the license. In effect, thus, the proportionality doctrine has escaped the analysis”.

c) In the case of ACE Global Industries [2018 (364) ELT 841 (Tri Chennai)], Hon’ble Tribunal observed as follows:

"6. We are unable to appreciate such a peremptory conclusion. The CBLR, 2013 lays down that stepwise procedures are to be followed before ordering any punishment to the Customs broker. True, the said regulations do contain provisions for revocation of the license and for forfeiture of full amount of security deposit, however these are maximum punishments which should be awarded only when the culpability of the Customs broker is established beyond doubt and such culpability is of very grave and extensive nature. In case of such fraudulent imports, for awarding such punishment, it has to be established without doubt that the Customs broker had colluded with the importer to enable the fraud to take place. No such culpability is forthcoming in respect of the appellant herein.....”

d) Hon’ble CESTAT, Mumbai in the matter of Setwin Shipping Agency Vs. CC (General), Mumbai – 2010 (250) E.L.T 141 (Tri.-Mumbai) observed:

“it is a settled law that the punishment has to be commensurate and proportionate to the offence committed”.

31. Shri Parmar Kritikumar RN, Assistant Commissioner of Customs, Import-I, NCH was appointed as Inquiry Officer on 28.08.2025 under Regulation 17 of CBLR, 2018 to conduct the inquiry proceedings against CB, M/s Future Impex (CB No 11/2395). The IO had granted personal hearing to the CB on 08.10.2025, however they did not appear on that date. The IO had given another opportunity of PH to CB on 17.04.2026 which was attended by Shri Ajit S. Nalawde and submitted written reply vide letter dt 07.10.2025. The IO concluded the inquiry proceedings and submitted the Inquiry Report dated 01.07.2026. The IO’s report was accepted by the Principal Commissioner of Customs (General) and Personal Hearing (PH) in the matter was scheduled on 24.08.2026. However, CB requested for postponement of PH and requested for new date. Therefore, on request of CB, the PH was scheduled on 08.09.2026 which was attended by Shri Ajit Nalawde (Prop.) and Shri Prashant Kubal (Consultant). I find that the CB has contended that there is delay in timeline as mandated in CBLR, 2018. However, I find that CB on several occasions requested for adjournments during personal 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 (iv) 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".

32. In view of the foregoing findings and relying upon the cited judicial precedents and the "Doctrine of Proportionality" which propagates the idea that the punishment for an offence should be proportional to the gravity of the offence, I am not inclined to revoke the license of the CB. However, for their acts of omissions and commissions, the Customs Broker M/s. Future Impex (CB No. 11/2395) is held liable and guilty for violating the provisions of the CBLR, 2018, as mentioned above. Accordingly, I pass the following order:

ORDER

33. 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 order for forfeiture of the entire amount of the security deposit furnished by the CB M/s Future Impex (CB No. 11/2395) under Regulation 14 of the CBLR, 2018.

(ii) 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.

(iii) I take note that forfeiture of the same security deposit has also been ordered vide Order-in-Original CAO No. 48/2026-27/CAC/PCC(G)/AKP/Adj-CBS dt 29.09.2026. To avoid the double-realization of the same security, it is ordered that the forfeiture in the present case shall run concurrently with the forfeiture ordered vide the aforementioned order dated 29.09.2026. While the physical realization of the security shall occur only once, this order stands as an independent and substantive forfeiture. In the event that the forfeiture in the concurrent case is set aside, modified, or stayed by any competent appellate authority, the forfeiture ordered herein shall immediately and independently remain enforceable against the security deposit of the firm.

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.



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