प्रधान आयुक्त / आयुक्त (सामान्य) सीमाशुल्क का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई – I
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI ZONE – I
EMAIL: cbsec.nch@gov.in

संचिका सं./ F. No.-GEN/CB/159/2023-CBS आदेश दिनांक/Date of Order:03.11.2026

CAO No. 54/2026-27/CAC/PCC(G)/AKP/Adj-CBSजारी दिनांक/Date of issue:03.11.2026

संख्या:

DIN:- 20261177NO00005B72F2
द्वारा जारी :अजय कुमार पाण्डेय
प्रधान आयुक्त, सीमाशुल्क (सामान्य)
मुंबई - 400 001

Issued By : Ajay Kumar Pandey
Pr. Commissioner of Customs(Gen.)
Mumbai – 400 001

ORDER-IN-ORIGINAL मूल आदेश

ध्यान दीजिए/ N.B.:

1. यह प्रति उस व्यक्ति को निजी उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की जा रही है।

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2. इस आदेश के विरुद्ध अपील माँगे गए राशी के 7.5% के भुगतान पर सीमाशुल्क अधिनियम, 1962 की धारा 129A(1B)(i) के संबंधमें सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ सिर्फ जुर्माना ही विवादित हो।यह अपील इस आदेश के संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण (कार्यविधि) नियमावली, १९८२, के प्रावधानों के अंतर्गत, यथोतखंडपीठ 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 क्षेत्री यखंडपीठ, के M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai के संदर्ब में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक 31.05.2018 के अनुसार न्यायिक आदेश तदोउ प्रांत न्याय निर्णयन अधिकारी' functus officio 'बन जाता है

It is informed that the jurisdiction of the Adjudicating Authority stands alienated with the conclusion of the present adjudication order and the Adjudicating Authority attains the status of 'functus officio' as held by Hon'ble CESTAT, Mumbai in its decision in the

case of M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai vide Order No. A/86617-86619/2018 dated 31.05.2018.

4. यदि एक ही प्रकरण में उसी पक्षकार के विरुद्द कई कारण बताओ नोटिस लगाकर आदेश पारित किया जाता है तो प्रत्येक प्रकरण में अलग अपील दायर की जाए।

In case where an order is passed by bunching several show cause notices on an identical issue against the same party, separate appeal may be filed in each case.

5. यह अपील फॉर्म C.A.-3 में दायर की जानी चाहिए जो कि सीमाशुल्क (अपीलस) नियमावली, १९८२ के नियम 6 के तहत निर्धारित है एवं उसी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति द्वारा हस्ताक्षरित एवं सत्यापित की जाएगी।

The Appeal should be filed in Form C.A.-3 prescribed under Rule 6 of the Customs (Appeals) Rules, 1982 and shall be signed and verified by the person specified in sub-rule 2 of rule 3 rules ibid.

6. (i) यदि प्रतिवादित आदेश, जिसके विरुद्ध अपील की गई है, में शुल्क एवं मांगे गए ब्याजवलगाएगए जुर्माने की राशि रु. पाँच लाख या इस से कम होतो रु. 1000/-, (ii)यदि यह राशि रु. पाँच लाख से अधिक हो किंतु पचास लाख से अधिक न होतो रु. 5000/- एवं (iii) यदि यह राशि रु. पचास लाख से अधिक होतो रु. 10000/- के शुल्क का भुगतान क्रॉस्ड बैंक ड्राफ्ट के माध्यम से अधिकरण की खंडपीठ के सहायक पंजीयक के पक्ष में जिस स्थान पर खंडपीठ स्थित है, के किसी भी राष्ट्रीय क्रत बैंक की शाखा में किया जाए एवं डिमांड ड्राफ्ट अपील के साथ संलग्न किया जाए।

A fee of (i) Rs. 1000/- in case where the amount of duty and interest demanded and the penalty imposed in the impugned order appealed against is Rupees Five Lakhs or less, (ii) Rs. 5000/- in case where such amount exceeds Rupees Five Lakhs but not exceeding Rupees Fifty Lakhs and (iii) Rs. 10000/- in case where such amount exceeds Rupees Fifty Lakhs, is required to be paid through a crossed bank draft in favour of the Assistant registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the bench is situated and demand draft shall be attached to the Appeal.

7. अपील की एक प्रति में कोर्ट फी अधिनियम, 1870 की अनुसूची मद 6 के तहत निर्धारित रु. 50 का कोर्ट फी स्टैम्प लगा होना चाहिए एवं इसके साथ संलग्न इस आदेश की उक्त प्रति में रु. 50 का कोर्ट फी स्टैम्प लगा होना चाहिए।

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

1. Show Cause Notice No. 60/2022-23 dated 31.03.2023 was issued vide F. No. GEN/CB/159/2023/CBS (DIN: 20230377000000089653E) by the Principal Commissioner of Customs (General), NCH, Mumbai Zone-I, under Regulation 17(1) of the Customs Brokers Licensing Regulations (CBLR), 2018. It was addressed to M/s. Sainath Clearing Agency (PAN: AAOFS8604E), 106 Vyapar Bhavan, 49 P.D'Mello Road, Carnac Bunder, Mumbai – 400 009 (hereinafter referred to as "the Noticee").

2. The said SCN was issued on the basis of an offence report received from SIIB(X), Air Cargo Complex, Sahar, Mumbai, in the matter of exports made by M/s. Haji's International, in respect of which SCN No. 01/Commr(X)/Adj(X)/2022-23 dated 14.12.2022 had been issued by the Commissioner of Customs (Export), ACC, Mumbai. The offence report alleged that the exporter had procured fake purchase invoices from one Shri Suhel Parvez Ansari and overvalued its exports to claim undue duty drawback. During 2012-16, the exporter filed 699 Shipping Bills involving drawback of Rs. 773.86 lakhs, of which 59 Shipping Bills were cleared through CB "M/s. Sainath Clearing Agency".

3. In the said SCN, the Noticee was charged with violation of Regulations 10(d), 10(e), 10(f), 10(n) and 10(q) of the CBLR, 2018. It was called upon to show cause as to why its licence should not be revoked, its security deposit forfeited and/or penalty imposed under Regulation 14 read with Regulations 17 and 18 of the CBLR, 2018. Dr. Dhumal Shridhar Tanaji, Deputy Commissioner of Customs, was appointed as the Inquiry Officer.

4. It was observed that the SCN carried inconsistent identification details of the Customs Broker. Para 1 of the SCN mentioned Licence No. 11/707, whereas Para 15 mentioned Licence No. 11/564, both against PAN AAOFS8604E. Accordingly, this office vide letters dated 17.07.2023 and 03.10.2023 sought verification of the correct details of the Customs Broker from SIIB(X), ACC, Mumbai.

5. SIIB(X), ACC, Mumbai vide letter F. No. SIIB/GEN-45/2017-18 ACC(X) dated 09.11.2023 informed that, as per the records available with them, the correct details of the Customs Broker who handled the consignments of M/s. Haji's International are as under:

Particulars	Details
Name	M/s. Sai-Nath Clearing Agency
CB / CHA Licence No.	11/1030
CB PAN	AJTPM1641HCH001

6. Subsequently, SIIB(X), ACC, Mumbai vide e-mail dated 23.10.2026 forwarded the Order-in-Original CAO No. CC/RK/24/2023-24 Adj.(X) ACC dated 15.11.2023, passed by the Commissioner of Customs (Export), ACC, Mumbai Zone-III, along with SCN No. 01/Commr(X)/Adj(X)/2022-23 dated 14.12.2022, in the case of M/s. Haji's International. The same was received in the CB Section on 23.10.2026. In the said OIO, penalties of Rs. 81 lakhs under Section 114(i)/114(iii) and Rs. 407 lakhs under Section 114AA of the Customs Act, 1962 have been imposed on the Customs Broker "M/s. Sainath Clearing Agency". The OIO also records that the summons dated 18.12.2018 and 06.12.2021 were issued to Shri Dinesh P. Mehta of the said CB, who is the proprietor of M/s. Sai Nath Clearing Agency (CB No. 11/1030).

DISCUSSION AND FINDINGS

7. I have gone through the Show Cause Notice No. 60/2022-23 dated 31.03.2023, the letter of SIIB(X), ACC, Mumbai dated 09.11.2023, the Order-in-Original received on 23.10.2026, and the other records available on file.

8. I observe that proceedings under Regulation 17 of the CBLR, 2018 are initiated against the Customs Broker who actually handled the consignments in question and whose acts of omission and commission are reported in the offence report. The identity of the Customs Broker is therefore a foundational requirement of such proceedings.

9. I find from the letter of SIIB(X), ACC, Mumbai dated 09.11.2023 that the consignments of M/s. Haji's International were handled by M/s. Sai-Nath Clearing Agency, holding CB Licence No. 11/1030 and CB PAN AJTPM1641HCH001. The said CB is a different entity from the Noticee, M/s. Sainath Clearing Agency (PAN: AAOFS8604E), to whom the SCN dated 31.03.2023 was issued.

10. I further find that the SCN itself mentioned two different licence numbers, i.e. 11/707 in Para 1 and 11/564 in Para 15, against the same PAN. This confirms that the SCN was issued on the basis of incorrect identification details, owing to the similarity in the names of the two Customs Brokers.

11. I find that nothing on record shows that the Noticee filed any Shipping Bill of M/s. Haji's International or had any nexus with the exports in question. On the contrary, the OIO dated 15.11.2023 records that the person summoned on behalf of the CB which handled these exports was Shri Dinesh P. Mehta, the proprietor of M/s. Sai Nath Clearing Agency (CB No. 11/1030), which corroborates the details furnished by SIIB(X) vide letter dated 09.11.2023. The allegations in the SCN, therefore, cannot be sustained against the Noticee, and the SCN is liable to be dropped.

12. I make it clear that the SCN is being dropped solely on the ground that it was issued to an incorrect entity, and not on the merits of the allegations.

ORDER

13. I, Principal Commissioner of Customs (General), in exercise of the powers conferred upon me under Regulation 17(7) of the CBLR, 2018, pass the following order:

(i) The Show Cause Notice No. 60/2022-23 dated 31.03.2023, issued vide F. No. GEN/CB/159/2023/CBS to M/s. Sainath Clearing Agency (PAN: AAOFS8604E), is hereby **dropped**, being issued to an incorrect Customs Broker.

(ii) The proceedings initiated vide the said SCN, including the inquiry proceedings under Regulation 17 of the CBLR, 2018, stand closed.

(iii) This order is passed without prejudice to any action taken or purported to be taken against the correct Customs Broker, M/s. Sai Nath Clearing Agency (CB No. 11/1030; CB PAN: AJTPM1641HCH001), or any other person, under the CBLR, 2018, the Customs Act, 1962, or any other law for the time being in force in the Union of India.

3.11.26

(AJAY KUMAR PANDEY)
PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
MUMBAI ZONE-I

To,

M/s. Sainath Clearing Agency (PAN: AAOFS8604E), 106 Vyapar Bhavan, 49 P.D'Mello Road, Carnac Bunder, Mumbai – 400 009.

Copy to:

1. Dr. Dhumal Shridhar Tanaji, Deputy Commissioner of Customs (Inquiry Officer), for information.
2. The Joint/Additional Commissioner of Customs, SIIB(X), ACC, Sahar, Mumbai, with reference to letter F. No. SIIB/GEN-45/2017-18 ACC(X) dated 09.11.2023 and e-mail dated 23.10.2026.
3. EDI of NCH, ACC & JNCH.
4. Notice Board.
5. Office Copy.