



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

संचिका सं /F. No.- GEN/CB/361/2023 -CBS

आदेश दिनांक/Date of Order: 29.02.2024

CAO No. 77/CAC/PCC(G)/SJ/CBS-Adj

जारी दिनांक/Date of issue: 01.03.2024

संख्या:

DIN : 2024027700000000B4D2

द्वारा जारी : सुनील जैन

Issued By : Sunil Jain

प्रधान आयुक्त, सीमाशुल्क(सामान्य)
मुंबई -400 001

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, यथोत्खंडपीठ में स्वीकार्य है।

An appeal against this order lies with the Customs, Central Excise and Service Tax Appellate Tribunal in terms of section 129A(1B)(i) of the Customs Act, 1962 on payment of **7.5%** of the amount demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. It shall be filed within three months from the date of communication of this order. The appeal lies with the appropriate bench of the Customs, Central Excise and Service Tax Appellate as per the applicable provisions of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

3. यह सूचित किया जाता है की इस आदेश के अमल में आते ही, न्याय निर्णयन अधिकारी का अधिकार क्षेत्र समाप्त होता है और सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण, पश्चिम क्षेत्रीय यखंडपीठ, के M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai के संदर्भ में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक 31.05.2018 के अनुसार न्यायिक आदेश तदोउ प्रांत न्याय निर्णयन अधिकारी 'functus officio' बन जाता है

It is informed that the jurisdiction of the Adjudicating Authority stands alienated with the conclusion of the present adjudication order and the Adjudicating Authority attains the status of 'functus officio' as held by Hon'ble CESTAT, Mumbai in its decision in the case of M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai vide Order No. A/86617-86619/2018 dated 31.05.2018.

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

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

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

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

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

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

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

Once copy of the Appeal should bear a Court Fee Stamp of Rs. 50 and said copy of this order attached therein should bear a Court Fee Stamp of Rs. 50 as prescribed under Schedule item 6 of the Court Fee Act, 1870, as amended.

BRIEF FACTS OF THE CASE

M/s. Cargo Yatri Private Limited, (PAN: AAKCC2761P), having address registered at B-52, Ashoka Complex, Nr. Mafco Market, Sector – 18, Vashi, Navi Mumbai – 400 705 (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/2222, issued by the Commissioner of Customs, Mumbai under Regulation 7(1) of CBLR, 2013, [Now Regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report with respect to the role of CB, M/s. Cargo Yatri Private Limited was received from the Deputy Commissioner of Customs (NS-V), SIIB(Import), JNCH, Mumbai Zone-II, wherein it was informed that M/s I.A. Overseas, having IEC-DHPPA8790E, (hereinafter referred to as the 'Importer') was engaged in unauthorised import of black pepper and cigarettes of Gudang Garam having description as "Perlite Ores", covered under prior Bill of Entry No. 4906299 dated 04.03.2023 and IGM No. 2336940 dated 02.03.2023, contained in Container No. TDRU4144219 with declared assessable value of goods is Rs. 4,34,083/- and declared duty as Rs. 46,772/-

3. The goods imported vide prior Bill of Entry No. 4906299 dated 04.03.2023 was examined by SIIB (I), JNCH and examination revealed that following undeclared goods were found :-

- i. Black Pepper with Country of Origin mentioned as Vietnam
- ii. 7.2 Lacs cigarettes of Gudang Garam.

Import of black pepper, classified under Chapter 09 of ITC (HS), 2017 — Schedule - 1 (Import Policy), is prohibited and same is freely imported if CIF value is above Rs. 500 per kg. Also, cigarettes found in the examination are undeclared and not in compliance with the Cigarettes and Other Tobacco Products (Packaging and Labelling) Rules, 2008 made under Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 read with Cigarettes and Other Tobacco Products (Packaging and Labelling) Amendment Rules, 2022 and Plastic Waste Management (Amendment) Rules, 2021.

4. During the course of investigation, statement of Shri Manish Kishorlal Chatwani, Director, CB M/s Cargo Yatri Private Limited, was recorded by officers of SIIB(Import), JNCH dated 10.03.2023, wherein he *inter alia* stated that:

- i. link was given by Mr. Vitthal Sable who runs the firm namely M/s Aditya Enterprise and he gave him the contact of Mr. Sameer who looks after the work distribution of M/s I. A. Overseas in Mumbai region and he had already met him earlier.

- ii. he did not meet Mr. Sameer even a single time till date and he talked to him over phone only and first time he made a call to him on 04.03.2023 to get the details of M/s I. A. Overseas. Mr. Sameer used to give documents over email.
- iii. he was trying to contact Mr. Sameer but his number was switched off; that a conference call was arranged by Mr. Vitthal Sable on 08.03.2023. He asked Mr. Sameer that his phone no. was switched off from past 3-4 days and also asked him to furnish two pending documents required for KYC for first time procedure; that he received the voter I-card of Importer and got to know that driving licence and passport was not available/made.
- iv. he had no idea at the time of filing of bill of entry that objectionable goods were present in the consignment; that he filed the bill of entry as per invoice and packing list available with them;
- v. he verified all the documents of importer including current electricity bill, PAN Card, AADHAR Card, GST No. IEC Code, Voter ID Card, Bank letter, GST Return copy and Bank Statement; that he did not personally verify the address as it was very far but sent the verification letter at the address of the Importer through courier on 06.03.2023:
- vi. he filed the bill of entry under first check to ascertain the composition of perlite ore & he sent the checklist of above mentioned bill of entry to the email id of Mr. Sable for confirmation & to verify the checklist . Mr Sable confirmed via mail that the checklist was fine and the bill of entry may be filed accordingly and it was only Mr. Sable who was coordinating with the importer.
- vii. he had given the documents to Mr. Sable and he probably might have sent the documents to importer for verification but not sure about this.
- viii. he tried the mobile no. of Irfan Ali who was the importer of current consignment, but his number was switched off and till date, he had not talked to him.
- ix. he was told about the actual items neither by Mr. Vitthal nor by importer.

5. Statement of Mr. Vithal B Sable, employee of M/s All-win Shipping (CB No. 11/2080) was recorded on 10.03.2023, wherein he stated that;

- i. he did not meet Mr. Irfan Ali and he had called him around 2nd March, 2023 regarding furnishing of documents to file bill of entry;
- ii. Mr. Sameer was the marketing executive and was looking after work in Mumbai and he was the one dealing with the present consignment with him;

- iii. All the documents were received over email and Mr. Sameer submitted by hand around 3rd March, 2023.
 - iv. Manish Kishorlal Chatwani, Director, CB M/s Cargo Yatri Private Limited wanted to talk to Mr. Sameer regarding clearance of present shipment & Mr. Sameer assured that the goods were as per invoice and packing list and he would come for examination.
 - v. He further stated that cargo was supposed to be delivered in Sinner, Nashik and the delivery address was to be given by Mr. Sameer after clearance of the goods from ICD Nashik. He (Vithal Sable) only processed the documents as per the information provided by Mr. Sameer in good faith.
6. In view of the facts stated above, it appeared that the importer mis-declared the prohibited/restricted goods and fraudulently imported the goods which resulted in loss to government exchequer. It appears that, prima facie, the Customs Broker M/s. Cargo Yatri Pvt. Ltd. (CB No. 11/2222) had failed to fulfil their responsibilities as per Regulations 10(d), 10(e) & 10(n) of CBLR, 2018 and liable for penal action under following relevant Regulations of CBLR, 2018.

Legal Provision of the CBLR, 2018:-

Regulation 10 (d) of the CBLR, 2018:- “A Customs broker shall advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;”

Regulation 10 (e) of the CBLR, 2018:- “A Customs broker shall exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;”

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

7. **SHOW CAUSE NOTICE:** M/s. Cargo Yatri Pvt. Ltd. (CB No. 11/2222) was issued Show Cause Notice (SCN) No. 25/2023-24 dated 25.09.2023 asking them to show cause, as to why licence bearing no. 11/2222 issued to them should not be revoked and security deposited should not be forfeited and/or penalty should not be imposed upon them under Regulation 14 read with Regulation 17 & 18 of the CBLR, 2018, for their failure to comply with the provisions of CBLR, 2018, as elaborated in the Show Cause Notice. They were also directed to appear for a personal hearing and to produce proof of

evidence/documents if any, in their defence to Shri R. N. Pathak, Asst. Commissioner of Customs who was appointed as Inquiry Officer to conduct inquiry under regulation 17 of CBLR, 2018.

8. SUSPENSION/REVOCAION OF LICENSE: In view of the facts stated above, CB, M/s. Cargo Yatri Pvt. Ltd. (CB No. 11/2222) was found liable for their acts of omission and commission leading to contraventions of the provision under Regulation 10(d), 10(e) and 10(n) of CBLR, 2018. Therefore, prima facie, it appeared that the CB failed to fulfil their responsibilities as per provisions of regulations of CBLR, 2018. Hence the licence of CB was put under immediate suspension vide Order No. 29/2023-24 dated 21.07.2023. The Suspension of CB License was continued vide Order No. 32/2023-24 dated 29.08.2023 under Regulation 16(2) of the CBLR, 2018 passed by the Principal Commissioner of Customs(G), NCH.

9. INQUIRY REPORT :- Inquiry Officer submitted Inquiry Report dated 22.12.2023, wherein, the charges against CB M/s. Cargo Yatri Pvt. Ltd. (11/2222) i.e. violation of Regulation 10(d) & 10(n) of CBLR, 2018 were held as 'Proved' and violation of Regulation 10(e) of CBLR, 2018 was held as 'Not Proved'.

9.2 Records of Personal Hearings: IO submitted that Shri Prashant V. Kubal, Consultant attended the Personal Hearing on 22.11.2023 and represented the CB. He made oral as well as written submission in defence of CB M/s Cargo Yatri Pvt. Ltd.

9.3 CUSTOMS BROKER'S SUBMISSION:- IO submitted that the CB in their written submissions dated 22.11.2023 submitted the following :-

9.3.1 In defence of violation of Regulation 10 (d) of the CBLR, 2018- CB submitted that there has been no violation of Regulation 10(d) of CBLR, 2018 in the instant case. In order to establish the charge under Regulation 10(d) of CBLR, 2018, it is required to point out specific instances where the CB has failed to advise it's clients to comply with the provisions of the Act or when the CB has failed to report any non- compliance of the provisions of the Act by it's clients to the Customs authorities that there is no evidence in the form of statement or any corroborative evidence to prove that the CB M/s Cargo Yatri Private Limited, have ever given wrong advice or that they were having prior knowledge of the alleged mis declaration of the goods.

The CB relied upon the following case laws:

i. The decision of the Hon'ble High Court of Judicature at Bombay in the case of M/s Santogen Textile Mills Ltd. Vs. Commissioner of Central Excise, Navi Mumbai, reported in 2017 (347) E. LT. 581 (Bom).

- ii. The decision in the case of HIM Logistics Pvt. Ltd. Vs. Commissioner of Customs, New Delhi, reported in 2016 (338) ELT 725 (Tri Del).
- iii. The decision in the case of Natvar Parkh & Co. Pvt. Ltd. Vs. Commissioner of Customs. Chennai, reported in 2012 (281) ELT (Tri. Chennai)
- iv. The Hon'ble CESTAT order in the case of M/s Total Clearance Vs. Principal Commissioner of Customs (General), Mumbai (Final Order No. A/86107/2023 dated 02.03.2023.
- v. The judgment of the Hon'ble Supreme Court in the case of M/s B.K. Industries Vs. UOI-1993 (65) ELT 465 (SC).
- vi. The decision of the Hon'ble Tribunal, Mumbai in the case of Bajaj Enterprise Vs. Commissioner of Customs (General), Mumbai reported in 2017 (347) E.LT. 675 (Tri-Mumbai).

IO submitted that the representative of CB submitted that the CB M/s Cargo Yatri Private Limited had not violated the provisions of Regulation 10(d) of the CBLR, 2018, that the allegation of Violation of Regulation 10(d) of CBLR, 2018 levelled against Customs Broker Company M/s Cargo Yatri Pvt. Ltd. (CB No. 11/2222) is without basis.

9.3.2 In defence of violation of Regulation 10 (e) of the CBLR, 2018 :-

IO submitted that the CB in his defence submitted that for attracting provisions of Regulation 10 (e), there must be certain information which had been imparted by CB in respect of which the CB is required to exercise due diligence to ascertain the correctness. The Show Cause Notice issued to the Customs Broker does not point out any such information imparted to his client, that the question of exercising due diligence to ascertain the correctness of any information imparted to the importer does not arise at all.

IO submitted that the representative of CB submitted that M/s Cargo Yatri Pvt. Ltd. had filed Bill of Entry No. 4906299 dated 04.03.2023 on the first check basis for the goods viz. 'Perlite Ores', in order to ascertain the exact nature of goods.

The various judicial pronouncement cited by the representative of CB in support of his argument are as follows:-

- i. The judgement of the Hon'ble CESTAT, Mumbai in the case of M/s Devraj M. Salian Vs. Commissioner of Customs (I), Mumbai reported in 2015 (316) ELT. 139 (Tri. - Mumbai).
- ii. The decision in the case of Dex Logistics Pvt. Ltd. Vs. Commissioner of Customs, New Delhi reported in 2019 (396) E.LT. 1168 (Tri. Del.).

- iii. The decision in the case of G.N.D Cargo Movers Vs. Commissioner of Customs (General), New Delhi.

9.3.3 In defence of violation of Regulation 10 (n) of the CBLR, 2018: IO submitted that the CB submitted that there has been no violation of Regulation 10(n) of the CBLR, 2018 in the instant case. The CB submitted that they have been precautious that the correctness of the IEC number and identity of the importer are not in doubt or dispute and it has not been alleged in the Show Cause Notice No. 25/2023-24 dated 25.09.2023 that IEC was forged. The original KYC documents were duly received by them and are on record.

The CB submitted that the scope of the obligations of the Customs Broker under Regulation 10(n) requires the Customs Broker to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. The CB submitted that they have not failed in discharging his responsibilities under Regulation 10(n).

The CB relied upon the following case laws:

- i. Poonia & Brothers Vs. Commissioner of Customs (Preventive), Jaipur, reported in 2019 (370) ELT 1074 (Tri. Del)
- ii. Final Order for Customs Appeal No. 50389 OF 2021 WITH CUSTOMS CROSS OBJECTION NO. 50408 OF 2021 in the case of Commissioner of Customs, New Delhi (Airport and General) V/s M/s CRM Logistics Private Limited.
- iii. Kunal Travels (Cargo) Vs. CC (I & G), IGI AIRPORT, 2017 (354) ELT. 447 (Del.)

9.4 Comments of the Inquiry Officer: IO submitted that he had gone through the Show Cause Notice No. 25/2023-24 dated 25.09.2023 along with the relied upon document. He had also gone through the records of the Personal Hearings held on 22.11.2023 and defence submissions made during the personal hearings. He had also gone through the statements of all the persons taken during the investigation and the alleged Articles of Charges or contraventions mentioned in Show Cause Notice as well as legal provisions reflected in CBLR, 2018. IO submitted that he had already taken on record the submissions made by the CB and proceed to discuss all these submissions & examine their merits.

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

IO submitted that he found that the charge of contravention of provisions of Regulation 10 (d) of the CBLR, 2018 has been levelled against the CB M/s. Cargo Yatri Pvt. Ltd. on the following ground:

(i) During filing of the said Bill of Entry, CB sent the check list to the importer through Mr. Vitthal B. Sable

(ii) The CB never talked to the Importer Shri Irfan Ali (Proprietor of M/s. I. A. Overseas)

(iii) Bill of Entry was filed on confirmation and submission given by Mr. Vitthal B. Sable

IO submitted that it was stated in the said SCN that checklist of the Bill of Entry was sent to Shri Vitthal B. Sable by the Custom Broker and Shri Manish Kishorilal Chatwani, Director of the CB in his statement recorded on 10.03.2023 under Section 108 of the Customs Act, 1962, inter alia stated that Shri Vithal B. Sable was coordinating with the Importer and he might have sent the documents to the importer for verification. It was further stated that CB was not sure about that. It was further stated by Customs Broker that Shri Irfan Ali (Proprietor of M/s. I. A. Overseas) was the importer of current consignment and M/s. Cargo Yatri Private Limited never talked to him. Bill of Entry was filed on confirmation and submission given by Mr. Vitthal B. Sable, hence CB never met the proprietor of importer firm. Therefore, it is clear that if the CB has not contacted with the IEC holder, he could not give proper advice to his clients.

In a regime of trade facilitation, a lot of trust of placed on the Customs broker, who directly deals with Importers/Exporters as the department does not have interface importers/exporters. Failure to comply with regulations by the CB mandated in the regulations give room for unscrupulous persons to get away with the import/export violations and revenue fraud. IO submitted that the defence of the CB in the instant case is technical in nature and devoid of any substance. All the judicial pronouncements do not cover the instant case squarely and the representative of CB has tried to use these citations in piece manner in order to prove their points. In this case, as claimed by the CB, they never met with the importer. IO submitted that in such case, he failed to understand how the broker will advise his client (Importer/Exporter) about the provisions of the Act, other allied Acts and rules and regulations thereof, when as per CB admission, they never met the said importer or had a contact over telephone. IO found that the CB failed to have any contact with the importer and rather completed the import related works on the basis of relevant papers supplied by a third person. This is a serious lapse on the part of CB. Therefore, IO held that the CB failed to comply with the provisions of Regulation 10 (d) of CBLR, 2018.

9.4.2 Article of Charge-II:- Violation of Regulation 10 (e) of the CBLR, 2018: IO submitted that the CB sent the checklist of above-mentioned Bill of

Entry to the email id of middleman Mr. Vitthal and received confirmation from the same. In his defence the CB has pointed out that since he never met the importer, the question of exercising due diligence to ascertain the correctness of any information which he imparts to Importer/Exporter with reference to any work related to clearance of cargo, does not arise. Further, they filed the said Bill of Entry under first check prior to the arrival of the shipment to ascertain the composition of perlite ore.

IO submitted that there is nothing on record to suggest that any incorrect information was imparted to the importer by the CB M/s. Cargo Yatri Pvt. Ltd. Since he never met the importer and provided any information to him, the question of exercising due diligence to ascertain the correctness of any information which he imparts to Importer with reference to any work related to clearance of cargo, does not arise. Further, it has been charged that the CB did not make efforts to ascertain the correctness of any information that was imparted to the actual importer. IO submitted that firstly there is nothing on record to suggest that the importer was provided any incorrect information. Secondly, even if any incorrect information was provided to the importer, there is no evidence of the same being provided by the CB M/s. Cargo Yatri Pvt. Ltd.

IO submitted that in view of above facts, it appears that there is no evidence to suggest that the CB did not accomplish his obligation reposed under Regulation 10(e) of CBLR, 2018 and thus, IO held that the Article of Charge alleging violation of Regulation 10 (e) of the CBLR, 2018 as "Not Proved".

9.4.3 Article of Charge – III:- Violation of Regulation 10 (n) of the CBLR, 2018:

IO submitted that the charge of contravention of provisions of Regulation 10 (n) of the CBLR, 2018 has been levelled against the CB M/s. Cargo Yatri Pvt. Ltd. on the following ground:

- i. The CB dealt with Mr. Vithal B. Sable to get the import documents in respect of M/s. I. A. Overseas.
- ii. During the search, the address of the Importer was non-existent as stated in offence report.
- iii. Letter from Central GST Division, Moradabad was received stating "address was not traceable it appears that the firm is non-existent".

IO submitted that CB had filed Bill of Entry No. 4906299 dated 04.03.2023 while in his statement he stated that address verification letter was sent on 06.03.2023 for verification of address of the Importer.

IO submitted that during the course of investigation, it was observed that Customs Broker M/s. Cargo Yatri Private Limited failed to verify the identity and

functioning of the Importer at the declared address and rather dealt with Mr. Vitthal B. Sable to get the import documents in respect of M/s. I. A. Overseas.

IO submitted that in offence report, it was mentioned that the address of the Importer was non-existent. Further, a summons was issued to M/s. I. A. Overseas, however, letter from Central GST Division, Moradabad was received stating "address was not traceable it appears that the firm is non-existent". The CB had filed Bill of Entry No. 4906299 dated 04.03.2023 while in his statement he stated that address verification letter was sent on 06.03.2023 for verification of address of the Importer. Therefore, it was evident that either the Customs Broker did not verify the address and functioning, or verified and found to be non-existing but did not report the same to the Deputy Commissioner of Customs/Assistant Commissioner of Customs. In the instant case, there has been a serious lapse on part of the Customs Broker which resulted in loss of revenue.

IO submitted that during the PH representative of CB stressed that they have online examined the correctness of Importer Code (IEC) number, Goods and Service Tax Identification Number (GSTIN). But, it is pertinent to mention that a letter from Central GST Division, Moradabad was received stating "address was not traceable it appears that the firm in non-existent." The various judicial pronouncements cited by the representative of CB at the time of PH do not cover the instant case squarely.

IO submitted the CB was under obligation to complete KYC norms prior to filing the said Bill of Entry i.e. prior to 04.03.2023. IO submitted that CB in his defence submission has not stated anything regarding outcome of letter dated 06.03.2023. Accordingly, IO held the Article of Charge alleging violation of Regulation 10 (n) of the CBLR, 2018 as "Proved".

10. PERSONAL HEARING AND RECORDS OF PERSONAL HEARING :-

A personal hearing was granted to Customs Broker on 30.01.2024. Shri K.S. Mishra, Advocate, Shri Prashant Kubal, Consultant, Shri Suresh Atkari, Representative of the CB appeared for personal hearing wherein :-

- i. they reiterated the submissions set forth in the synopsis submission during hearing. They also submitted a compilation of case laws and requested that the same should be taken on record while deciding the case.
- ii. As regards to allegation of regulation 10(d), they submitted that the CB had no idea at the time of filing Bill of Entry, the objectionable goods were present in the consignment, therefore need to advise would not arise in view of Para 14 of the tribunal order in case of M/s. Bajaj Enterprises.

- iii. As regards to allegation of regulation 10(n) of the CBLR,2018, they submitted that CB has not required to physically verify the premises of the client but by independent, reliable, & authentic data/documents & information, which they had done in this case. They specifically rely on Para 25 & 26 of the tribunal order in case of Anax Air Services Pvt. Ltd.
- iv. They submitted that the punishment should be commensurate to the alleged offence and requested for decision accordingly.

They submitted a written submission dated 25.01.2024 alongwith synopsis compiled of case laws which the CB relied on. In his written submission he reiterated his earlier submission dated 22.11.2023 submitted to the inquiry officer. In addition to that the CB submitted the following:-

i. In defence of violation of Regulation 10(d) of the CBLR, 2018:

CB submitted that they had submitted copy of the Authorization letter dated 03.03.2023 from the Importer M/s. I. A. Overseas along with their reply dated 22.11.2023. However, the Inquiry Officer has completely ignored the said Authorization letter and did not offer any comments on the same in the Inquiry Report. From the aforesaid Authority letter, it is apparent that the importer M/s. I. A. Overseas were conversant with the provisions of Customs Act, 1962 and allied Act. and proper advice was given to the said Importer.

CB further submitted that the said Show Cause Notice dated 25.09.2023 relies upon the statement dated 10.03.2023 of Shri Manish Kishorilal Chatwani, Director of the CB M/s. Cargo Yatri Private Limited who has stated in his said statement that Shri Vithal B. Sable was coordinating with the importer and he might have sent the documents to the importer for verification. CB submitted that they had submitted copy of the check list in respect of subject Bill of Entry No. 4906299 dated 04.03.2023 to the Inquiry Officer along with their reply dated 22.11.2023. However, the Inquiry Officer has completely ignored the said check list and did not offer any comments on the same in the Inquiry Report.

CB submitted that M/s. Cargo Yatri Pvt. Ltd. had filed the Bill of Entry No. 4906299 dated 04.03.2023 on first check basis for the goods viz. 'Perlite Ores' as per the documents submitted by the importer M/s. I. A. Overseas. Copy of the checklist of the said Bill of Entry along with Invoice is enclosed for ready reference wherein 'First Check' is mentioned as 'Yes', which shows the bonafides of CB M/s. Cargo Yatri Private Limited.

CB further submitted that Shri Manish Kishorilal Chatwani, Director of the Customs Broker company M/s. Cargo Yatri Private Limited in his statement recorded on 10.03.2023, stated that he talked to Mr. Sameer over phone, who looks after the work distribution of M/s. I. A. Overseas in Mumbai region. The

link was given by Mr. Vitthal Sabale who runs the firm M/s. Aditya Enterprise and Mr. Vitthal Sabale given the contact of Mr. Sameer. CB also submitted that they had no idea at the time of filing of Bill of Entry that objectionable goods were present in the consignment and they had filed the Bill of Entry as per invoice and packing list available with them. They had filed the Bill of Entry under first check to ascertain the composition of perlite ore. They also submitted that Mr. Vithal B. Sable in his statement recorded on 10.03.2023 stated that the aforesaid Mr. Sameer Inaamdar was the marketing executive and was looking after work in Mumbai. CB submitted that there is no stipulation or legal requirement to have a personal meeting with the importer before taking up the work of any importer. Also, the importer's office is in Moradabad which is far away from the Navi Mumbai.

CB submitted that need to advice a client would arise only if CB were aware of any intent to mis-declare. Shri Manish Kishorilal Chatwani, Director of Customs Broker company M/s. Cargo Yatri Private Limited in his statement recorded on 10.03.2023, stated that he had no idea at the time of filing of Bill of Entry that objectionable goods were present in the consignment; that we filed the bill of entry as per invoice and packing list available with us; that they filed the bill of entry under first check to ascertain the composition of perlite ore.

CB further submitted that they had obtained necessary authority letter dated 03.03.2023 wherein the Importer M/s. I. A. Overseas have declared that their shipments does/do not contain any contraband or prohibited articles. Also, the CB M/s. Cargo Yatri Pvt. Ltd. had filed the Bill of Entry No. 4906299 dated 04.03.2023 on first check basis to ascertain exact nature of the goods.

CB also submitted that the Inquiry Officer had not brought out any evidence, whatsoever as to the benefit that customs Broker M/s. Cargo Yatri Pvt. Ltd. got by indulging in such activity. It is submitted that an element of mens rea, or any direct or indirect involvement attributable to the CB through active knowledge or connivance is required to be proved. Nowhere, there is any allegation of involvement of the CB in any of the illegal activities and thus the absence of mens rea on the part of the CB is manifest. It is not a statutory requirement to personally meet the client physically. The KYC documents have been verified by the appellants and the documents received were also in order. It is not possible for CB to verify the nature of the goods or to conduct investigation about the nature of the goods.

ii. In defence of violation of Regulation 10(e) of the CBLR, 2018:

CB submitted that as far as the charge of contravention of provisions of Regulation 10 (e) is concerned, they totally agree with the findings of the Inquiry Officer that there has been no violation of provisions of Regulation 10 (e) of the

CBLR, 2018. CB submitted that there is sufficient documentary evidence on record that they had exercised due diligence as per the provisions of Regulation 10 (e) of the CBLR, 2018.

CB also submitted that they had filed Bill of Entry No. 4906299 dated 04.03.2023 on first check basis for the goods viz. 'Perlite Ores' as per the documents submitted by the importer M/s. I. A. Overseas. They requested for first check in order to ascertain the exact nature of the goods. In these circumstances the CB cannot be said to have knowledge of the of the mis-declaration of the goods.

iii. In defence of violation of Regulation 10(n) of the CBLR, 2018:

CB submitted that they have been precautious that the correctness of the IEC number and identity of the importer are not in doubt or dispute. It has not been alleged in the SCN 25.09.2023 that IEC was forged. The original KYC documents were duly received by them and are on record.

CB further submitted that they had obtained authorization as well as KYC documents viz. IEC copy, GST Certificate, GSTR-1, GSTR-3B, Bank Statement (Axis Bank), AADHAR Card No. 376858823051 of Shri Irfan Ali, Proprietor of the importer, Election Photo Identity Card No. WZK5063963 of Shri Irfan Ali, Electricity Bill in the name of Shri Irfan Ali from the importer M/s. I. A. Overseas. We have also enclosed copies of email correspondence with the Importer. CB submitted that no physical verification of the importer's/exporter's premises is mandated in the CBLR, 2018. They had verified the IEC No., GST No. etc. from the Government web-site of DGFT and GST, which are considered as reliable source. The IEC number is issued by the Director General of Foreign Trade and the GSTIN is issued by the GST officers under the Central Board of Indirect Taxes and Customs of the Government of India. CB submitted that there is no doubt or evidence that the IEC, the GSTIN and other documents are issued by the officers & are genuine in nature. So, there is no violation as far as the documents are concerned.

CB submitted that the obligation under Regulation 10(n) requires the Customs Broker to verify the functioning of the client at the declared address using reliable, independent, authentic documents, data or information. CB submitted that this responsibility can be fulfilled using documents or data or information so long as it is reliable, independent and authentic. Nothing in this clause requires the Customs Broker to physically go to the premises of the client to ensure that they are functioning at the premises.

It will be extremely difficult, if not, totally impossible, for the Customs Broker to physically visit the premises of each of its clients for verification. The Regulation, in fact, gives to the Customs Broker the option of verifying using documents, data or information. If there are authentic, independent and reliable

documents or data or information to show that the client is functioning at the declared address, this part of the obligation of the Customs Broker is fulfilled.

If there are documents issued by the Government Officers which show that the client is functioning at the address, it would be reasonable for the Customs Broker to presume that the officer is not wrong and that the client is indeed, functioning at that address. In the factual matrix of this case, the GSTIN issued by the officers of CBIC itself shows the address of the client and the authenticity of the GSTIN is not in doubt. Further, IECs issued by the DGFT also show the address.

The responsibility of the Customs Broker under Regulation 10(n) does not include keeping a continuous surveillance on the client to ensure that he continues to operate from that address and has not changed his operations. Therefore, once verification of the address is complete, if the client moves or divert the imported goods to a new premises and does not inform the authorities or does not get his documents amended, such act or omission of the client cannot be held against the Customs Broker.

They further submitted that Shri Manish Kishorilal Chatwani, Director of M/s. Cargo Yatri Private Limited in his statement recorded on 10.03.2023, stated that they have verified all documents of importer including current electricity bill, PAN Card, AADHAR Card, GST No., IEC Code, Voter ID Card, Bank Letter, GST Return copy and Bank Statement (Copy enclosed); that they filed the said bill of entry under first check to ascertain the composition of perlite ore; that they sent the checklist of above mentioned bill of entry to the email id of Mr. Vitthal who was operating M/s. Aditya Enterprises and Mr. Vitthal confirmed over email that the checklist was fine the bill of entry may be filed; that Mr. Vitthal was coordinating with the Importer.

CB submitted that before filing the Bill of Entry No. 4906299 dated 04.03.2023, they had satisfied itself regarding the authenticity of KYC documents of the exporter since the documents were also verified by the Bank.

CB relied upon the following various case laws which are submitted during the inquiry proceeding and in addition to those CB relied upon the following case laws:-

- i. Hon'ble Delhi High Court in the case of KVS Cargo v. Commissioner of Customs (General), NCH, New Delhi reported in 2019 (365) E.L.T. 392 (Del.)
- ii. APS Freight & Travels Pvt. Ltd. Vs. Commissioner of Customs (General), New Delhi, reported in 2016 (344) ELT 602 (Tri. - Del)

- iii. Final Order No.50002/2022 dated 3.1.2022 in the case of Anax Air Services Pvt.Ltd. V/s Commissioner of Customs, New Delhi (Airport and General).
- iv. Perfect Cargo & Logistics Vs. Commissioner of Customs New Delhi (Airport & General) reported in 2022 (382) ELT 126 (Tri- Delhi).
- v. Ashiana Cargo Services vs. CC, 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.)]
- vi. Parvath Shipping Agency Vs. Commissioner of Customs (Gen.), Mumbai [2017(357) ELT. 296 (Tri. Mumbai)]
- vii. Commissioner of Customs (General), Mumbai v. M.D. Shipping Agency, [2014 (299) E.L.T. 257 (Bom.)]

11. DISSCUSSION AND FINDINGS:-

I have gone through the case, material evidence on record, the Show Cause Notice dated 25.09.2023, and Inquiry Report dated 22.12.2023, written and oral submissions of the said CB.

11.1 I observe that the charges against the said CB is of violation of regulation 10(d), 10(e) and 10(n) of CBLR, 2018 made vide Show Cause Notice No. 25/2023-24 dated 25.09.2023 issued by Pr. Commissioner of Customs (General), NCH, Mumbai. The Inquiry Officer vide inquiry report dated 22.12.2023 held the charges of violation of regulations 10(d) and 10(n) of CBLR, 2018 as "Proved" and violation of regulations 10(e) of CBLR, 2018 as "Not Proved"

11.2 For brevity, I refrain from reproducing the brief facts of the case which have already being discussed above. I, now, examine the charges in the SCN sequentially.

11.3.1 With regard to violation of Regulation 10(d) of CBLR, 2018:

The said regulation 10(d) of CBLR, 2018 reads as :-

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

I find from the offence report that Shri Manish Kishorilal Chatwani, Director of the CB M/s. Cargo Yatri P. Ltd in his statement recorded on 10.03.2023 under Section 108 of the Customs Act, 1962, *inter alia* stated that Shri Vitthal B. Sable was coordinating with the importer and he might have sent the

documents to the importer for verification. It indicates that the CB was not sure whether the documents were sent to the importer or not.

The CB also stated in his statement that Shri Irfan Ali (Proprietor of M/s I. A. Overseas) was the importer of said consignment and they never talked to him and Bill of Entry was filed on confirmation and submission given by middle man Mr. Vitthal B. Sable. Therefore, I find that the CB never met the proprietor of the import firm and has not contacted with the IEC holder. Since the CB M/s. Cargo Yatri Pvt. Ltd. had not met the client (importer in the instant case) at all and they received the documents through an intermediary i.e. Shri Vithal B. Sable, therefore, the question of advising the client would not arise at all.

I find that the CB failed to have any contact with the importer and rather completed the import related works on the basis of relevant documents supplied by a third person which is a serious lapse on the part of CB. Hence the CB failed to comply with the provisions of Regulation 10(d) of CBLR, 2018.

From the above facts and circumstances, I am of the considered view that the CB failed to advise the importer to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof and in case of non-compliance did not bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs. Therefore, I hold that the CB has violated the provisions of Regulation 10(d) of the CBLR, 2018.

11.3.2 With regard to violation of Regulation 10(e) of CBLR, 2018:

The said regulation 10(e) of CBLR, 2018 reads as :-

“A Customs broker shall exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;”

I find from the offence report that the CB in his statement stated that Shri Irfan Ali (Proprietor of M/s I. A. Overseas) was the importer of said consignment and they never talked to him and filed Bill of Entry on confirmation and submission given by middleman Mr. Vitthal B. Sable. Therefore, I find that the CB never met the proprietor of the import firm and has not contacted with the IEC holder. Since CB never met with the importer and provided any information to him, the question of exercising due diligence to ascertain the correctness of any information which he imparts to the importer with reference to any work related to clearance of cargo, does not arise at all. In this regard, I agree with the findings of the Inquiry Officer that there is nothing on record to suggest that any incorrect information was imparted to the importer by the CB M/s. Cargo Yatri Pvt. Ltd. Thus, I hold that the CB has not violated the Regulation 10 (e) of the CBLR, 2018.

From the above facts and circumstances, I am of the considered view that there is no substantial proof/ records to establish that CB has contravened provisions of Regulation 10(e) of the CBLR, 2018. Therefore, I hold that the CB has not violated the provisions of Regulation 10(e) of the CBLR, 2018.

11.3.3 With regard to violation of Regulation 10(n) of CBLR, 2018:

The said regulation 10(n) of CBLR, 2018 reads as : -

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

I find that during the course of investigation, it was observed that Custom Broker, M/s Cargo Yatri Private Limited failed to verify the identity of the client and functioning of the client at the declared address and dealt with intermediary Mr. Vitthal B. Sable to get the import documents in respect of M/s I. A. Overseas. I also find that during the search, the address of the importer was non-existent as stated in offence report. Further, a summons was issued to M/s I. A. Overseas, however, letter from Central GST Division, Moradabad was received stating “address was not traceable it appears that the firm is non-existent”. The CB had filed Bill of Entry No. 4906299 dated 04.03.2023 while in his statement he stated that letter was sent on 06.03.2023 for verification of address of the Importer. CB in his defence submitted that they communicated with the importer through mail, however on perusal of e-mail communication, I find that importer M/s. I.A. overseas sent the documents through mail to CB on 04.03.203 and CB replied to the said mail on 06.03.2023 which was after the filing of the Bill of Entry i.e. 04.03.2023. Hence, I find no merit in the CB’s submission that they communicated with the client. Therefore, I find that CB failed to verify the address and functioning of the client at the declared address through reliable and independent sources.

I also find that CB in his statement admitted that he never met with the importer and received the KYC documents i.e. IEC and GSTIN of the importer from middleman Mr. Vithal B. Sable and has duly verified the credentials of both documents through online portal. Hence, it is clear that the CB received KYC documents through middleman Mr. Vithal B. Sable and only verified the IEC and GSTIN of the importer through online mode and failed to submit any evidences that they verified the functioning of the importer by authentic and reliable sources. The casual approach of the CB to verify the identity of the IEC holder from online platforms is not acceptable because Regulation 10(n) of CBLR, 2018 is specially prescribed to verify identity and functioning of his client at the declared address by using reliable, independent, authentic documents,

data or information. It is very clear from the records that the CB failed to verify even the basic requirements of knowing who is his actual client, and has of course not done any elaborate verification of his client and has not verified the business premises of the exporter. I also find that if the charged CB would have verified the functioning of his client by authentic & reliable sources then the possibility of the said offence could be minimized or stopped.

From the above facts and circumstances, I am of the considered view that the CB in the present case showed an act of carelessness which resulted in fraudulent activities of import. Therefore, I hold that the CB has violated the provisions of Regulation 10(n) of the CBLR, 2018.

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

12.1 The Hon'ble Supreme Court in the case of Commissioner of Customs V/s. K. M. Ganatra and Co. in civil appeal no. 2940 of 2008 upheld the observation of Hon'ble CESTAT Mumbai in M/s. Noble Agency V/s. Commissioner of Customs, Mumbai that:

“A Custom Broker occupies a very important position in the customs House and was supposed to safeguard the interests of both the importers and the Customs department. A lot of trust is kept in CB by the Government Agencies and to ensure made under CBLR, 2013 and therefore rendered themselves liable for penal action under CBLR, 2013 (now CBLR, 2018)”.

12.2 In case of M/s Cappithan Agencies Versus Commissioner Of Customs, Chennai-Viii, (2015(10) LCX 0061), the Hon'ble Madras High Court had opined that :-

- i. *The very purpose of granting a licence to a person to act as a Customs House Agent is for transacting any business relating to the entry or departure of conveyance or the import or export of goods in any customs station. For that purpose, under Regulation 9 necessary examination is conducted to test the capability of the person in the matter of preparation of various documents determination of value procedures for assessment and payment of duty, the extent to which he is conversant with the provisions of certain enactments, etc. Therefore, the grant of licence to act as a Custom House Agent has got a definite purpose and intent. On a reading of the Regulations relating to the grant of licence to act as CHA, it is seen that while CHA should be in a position to act as agent for the transaction of any business relating to the entry or departure of conveyance or the import or export of goods at any customs station, he should also ensure that he does not act as an Agent for carrying on certain*

illegal activities of any of the persons who avail his services as CHA. In such circumstances, the person playing the role of CHA has got greater responsibility. The very description that one should be conversant with the various procedures including the offences under the Customs Act to act as a Custom House Agent would show that while acting as CHA, he should not be a cause for violation of those provisions. A CHA cannot be permitted to misuse his position as CHA by taking advantage of his access to the Department. The grant of licence to a person to act as CHA is to some extent to assist the Department with the various procedures such as scrutinizing the various documents to be presented in the course of transaction of business for entry and exit of conveyances or the import or export of the goods. In such circumstances, great confidence is reposed in a CHA. Any misuse of such position by the CHA will have far reaching consequences in the transaction of business by the customs house officials. Therefore, when, by such malpractices, there is loss of revenue to the custom house, there is every justification for the Respondent in treating the action of the Petitioner Applicant as detrimental to the interest of the nation and accordingly, final order of revoking his licence has been passed.

- ii. In view of the above discussions and reasons and the finding that the petitioner has not fulfilled their obligations under above said provisions of the Act, Rules and Regulations, the impugned order, confirming the order for continuation of prohibition of the licence of the petitioner is sustainable in law, which warrants no interference by this Court. Accordingly, this writ petition is dismissed.

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

"Para 6.1 These provisions require the Customs Broker to exercise due diligence to ascertain the correctness of any information and to advice the client accordingly. Though the CHA was accepted as having no mensrea of the noticed mis-declaration /under- valuation or mis-quantification but from his own statement acknowledging the negligence on his part to properly ensure the same, we are of the opinion that CH definitely has committed violation of the above mentioned Regulations. These Regulations caused a mandatory duty upon the CHA, who is an important link between the Customs Authorities and the importer/exporter. Any dereliction/lack of due diligence since has caused the Exchequer loss in terms of evasion of Customs Duty, the original adjudicating authority has rightly imposed the penalty upon the appellant herein."

13. I have gone through the various Case Laws referred by the said CB in his various submissions and observed that the ratios of the judgment of said Case Laws are not squarely applicable in the instant case, as the facts and circumstances are different and clearly distinguishable.

14. In a regime of trade facilitation, a lot of trust is being placed on the Customs Broker who directly deals with the importers/exporters. Failure to comply with regulations by the CB mandated in the CBLR, 2018 gives room for unscrupulous persons to get away with import-export violations and revenue frauds. The facts on record prove that CB had violated various provisions of CBLR, 2018.

15. I hold that the proof of charges in inquiry are acceptable and tenable based on the available evidence, the facts and circumstances of the case, which certainly warrant penal action against the CB. Therefore, for their acts of omission and commission, CB M/s. Cargo Yatri Private Limited (11/2222) is held liable and guilty for violating the provisions of CBLR, 2018 as mentioned above. I hold that the CB has failed to discharge his duties cast upon him with respect to Regulation 10(d), and 10(n) of CBLR, 2018 and is liable for penal action. Accordingly, I pass the following order.

ORDER

16. 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) The CB License No. 11/2222 is ordered to be revoked under Regulation 14 of the CBLR, 2018.

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

(iii) I hereby impose penalty of Rs. 50,000/- (Rupees Fifty Thousand only) on M/s. Cargo Yatri Private Limited (11/2222) (PAN No. AAKCC2761P) under Regulation 18 of the CBLR, 2018.

(iv) I hereby order that the CB surrender the original License as well as all the 'F', 'G' & 'H' cards issued there under immediately.

This order is passed without prejudice to any other action which may be taken or purported to be taken against the Customs Broker and their employees under the Customs Act, 1962, or any other act for the time being in force in the Union of India.

AB
29/2/2024

(SUNIL JAIN)

PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
MUMBAI ZONE-I

To,

Cargo Yatri Private Limited (11/2222) (PAN No. AAKCC2761P)
B-52, Ashoka Complex, Near Mafco Market
Sector- 18, Vashi, Navi Mumbai- 400705

Issued by
Speed post no.
EM158950571
IN

Copy to,

1. The Pr. Chief Commissioner/Chief Commissioner of Customs, Mumbai I, II, III Zone.
2. All Pr. Commissioners/Commissioners of Customs, Mumbai I, II, III Zone
3. SIIB(I), JNCH, Mumbai Zone-III
4. CIU's of NCH, ACC & JNCH
5. EDI of NCH, ACC & JNCH
6. ACC (Admn), Mumbai with a request to circulate among all departments.
7. JNCH (Admn) with a request to circulate among all concerned.
8. Cash Department, NCH, Mumbai.
9. Notice Board
10. Office Copy
11. Guard File (Admin)