



आयुक्त (सामान्य) सीमाशुल्क का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई- I
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI - 400001
Email-Id: cbsec.nch@gov.in

F.No. GEN/CB/630/2025-CBS

Date: 20.02.2026

DIN: 2026027700000552595

ORDER NO. 28 /2025-26 CBS

M/s. Vishal Shipping Agencies Pvt. Ltd. (CB No. -11/788), having registered address: Office 701/702, SKYLINE EPITOME, OPP FATIMA HIGH SCHOOL, NEXT TO JOLLY GYMKHANA, VIDYA VIHAR-WEST, Mumbai 400086 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/788), issued by the Commissioner of Customs, Mumbai, under Regulation 8 of CHALR, 1984 (now Regulation 7(2) of CBLR, 2018) and as such, they are bound by the regulations and conditions stipulated therein.

An offence report regarding the offence made by the CB, issued by the Joint Commissioner of Customs/SIIB(X), NS-II, JNCH vide F. No. CUS/SIIB/INT/262/2025-SIIB(E) dated 27.11.2025 was received in the Customs Broker Section, NCH, Zone-I, Mumbai.

Brief facts of the case

Specific intelligence was received by SIIB(X), JNCH vide email dated 12.05.2025 intimating suspected mis-declaration of goods covered under the Shipping Bill No. 1588486 dated 07.05.2025 of the exporter M/s S K Corporation (IEC: 0397043554) filed by their CB M/s Vishal Shipping Agencies Pvt. Ltd., possibly with an attempt to export prohibited goods i.e. Peacock Tail Feathers concealed in the guise of genuine exports.

2. Acting on the intelligence, the goods covered under the above-mentioned shipping bill was put on Hold on dated 15.05.2025 and were examined 100% on the same day. During examination, the goods were found as mis-declared in terms of the declared description in the aforesaid SB and the supporting documents. Peacock Tail Feathers were found concealed in 91 packages out of a total of 171 packages, stuffed in white polypropylene bags along with other festive and religious goods. The examination of the consignment attempted to be exported by the exporter led to the recovery of 91,000 pieces of 'Peacock Tail Feathers' concealed under the guise of the

Genuine exports of Religious and Festive items. The goods Peacock Tail Feathers recovered during the course of the examination are prohibited for export as per SCHEDULE 2 of the Export Policy of ITC (HS), 2018, notified by the DGFT.

3. Further investigation revealed that the exporter had booked the transport, generated the e-way bill, and raised the export invoice, without disclosing any additional items, thereby establishing his direct involvement.

4. The Representative Sealed Samples were sent to the Regional Deputy Director, WCCB, Western Region, CBD Belapur on 16.05.2025 in response to which WCCB, Navi Mumbai vide their letter dated 16.05.2025 has informed that *"based on the morphological characters/features of the samples those were identified as Natural Peafowl/ Peacock Tail Feather. It is further informed that the Indian Peafowl (Pavo cristatus) is listed in Schedule -1 of the Indian Wildlife (Protection) Act, 1972 and also mentioned that, based on the morphological characters of the Peacock Tail Feathers with entire shaft, those are prima facie identified as "Shed Feathers" as the shafts seem to be intact"*.

5. **Statement of exporter, Shri Rajesh Kirtikumar Shah was recorded by SIIB(X), JNCH on 16.05.2025** wherein he inter-alia stated that he is a managing partner of M/s S. K. Corporation along with 02 other partners being his wife, Smt. Jinita Rajesh Shah and his mother, Smt. Sangeeta Kirtikumar Shah and he got his IEC on 10.09.1997. He further stated that the Shipping Bill No. 1588486 dated 07.05.2025 was filed by his firm M/s S.K. Corporation through CB M/s Vishal Shipping Agencies Pvt. Ltd. They are availing the services of the aforesaid CB i.e. M/s Vishal Shipping Agencies Pvt. Ltd. solely for more than 12 years and he agreed with the findings of the examination panchanama dated 15.05.2025, wherein, during the examination, original Peacock Tail feathers were found in 91 packages out of the total 171 packages. In each of the 91 packages, 1,000 Peacock Tail feathers in 10 bundles of 100 pieces each were found concealed under the Religious and festive goods (100 pcs * 10 bundles = 1000 pieces in each of the packages).

6. **Statement of Shri Pravin Kanji Tanna, Director of CB M/s. Vishal Shipping Agencies Pvt. Ltd. was recorded on 26.05.2025** wherein he inter-alia stated that he is the Director of M/s. Vishal Shipping Agencies Pvt. Ltd., holding CB License No. AABCV6455CCH001. The company was incorporated in 1991 (License No. 11/788) and is engaged in customs clearance and forwarding services. About ten years ago, they were introduced to M/s. S.K. Corporation through an acquaintance and they subsequently completed KYC and verification of its premises before commencing their clearance work. They generally filed 6-7 shipping bills per month for the exporter, mainly for assorted religious and festive items such as murtis, flower ladis, torans, and pooja thalis.

They filed Shipping Bill No. 1588486 dated 07.05.2025 on behalf of M/s. S.K. Corporation for declared religious and festive goods. On

08.05.2025, during inspection at Speedy CFS, their staff found one tampered package containing concealed peacock tail feathers beneath plastic flowers, which had not been declared. They were informed the same evening.

On 09.05.2025, they confronted the exporter, who stated that he was a merchant exporter and that the goods had been dispatched and packed by the supplier, and therefore, he was unaware of the concealment. The exporter submitted a Back to Town request on the same day. As they were seeking legal advice and did not wish to alert the exporter, they processed the Back to Town request and did not present the goods for examination before dock officers. Subsequently, they informed the Customs Department of the exporter's non-compliance vide letter dated 12.05.2025 and agreed with the findings recorded in the Panchanama dated 16.05.2025.

7. Statement of Shri Vikas Mafatlal Modi, GM (Export/Import) of M/s. Vishal Shipping Agencies Pvt. Ltd. was recorded on 26.05.2025 wherein he inter-alia stated that he agreed with the statement of Shri Pravin Kanji Tanna dated 26.05.2025 wherein, the goods were found to be prohibited item i.e., Peacock Tail Feathers on 08.05.2025. However, the same was brought to the attention of Customs on 12.05.2025. They met with the exporter on 09.05.2025 in their office and confronted him about the concealment. Further, 10.05.2025 was Saturday and 11.05.2025 was Sunday, during which they were obtaining Legal Counsel. They finally informed the same to Customs Authorities on 12.05.2025 via email. Their director, Shri Pravin Kanji Tanna was out of station and was informed about the same on 10.05.2025 on the phone. Then legal opinion was sought on 11.05.2025 and the matter was brought to the notice of the Customs authorities on 12.05.2025 and they did not have any proof of communication with the legal counsel, as the same was done in person. The inordinate delay was due to availment of Legal Counsel.

8. Summary of the Case:-

This is a case of smuggling of prohibited goods wherein the exporter, M/s S.K. Corporation has attempted to smuggle the prohibited goods i.e. Peacock Tail Feathers under CTH 05059010 (approx. 91,000 pieces/feathers) by concealing them under the guise of genuine exports i.e. Religious and Festive items vide Shipping Bill No. 1588486 dated 07.05.2025. The aforesaid S/B was filed by CB M/s Vishal Shipping Agencies Pvt Ltd (CB no. 11/788) for the exporter M/s S.K. Corporation. The CB failed to explain the inordinate delay of 4-5 days in reporting the attempt to smuggle the prohibited items i.e. Peacock Tail Feathers (i.e. Goods found on 08.05.2025 as per What's App Chat to the Date of Complaint/intimation i.e. on 12.05.2025), except stating that they were taking legal Counsel. Also, the CB failed to provide any proof of Communication with the purported Legal Counsel. Thus, the reason for delay in informing the concerned Customs Authorities is purely an AFTERTHOUGHT. To become a licensed CB, to handle the Customs related

works, one needs to pass a License Exam which needs prudence in Custom Laws, Rules and Regulations. Being a Licensed CB, it is inherently assumed that the CB is well versed with the Custom Laws, Rules and Regulations, so the CB's claim of Seeking Legal Counsel is completely an AFTERTHOUGHT and Baseless. Thus, the inordinate delay may be construed as an attempt to collude with the Exporter in facilitating the Export or BTT of the said prohibited goods. These actions, carried out by the CB M/s Vishal Shipping Agencies Pvt Ltd (CB No. 11/788) constitute a serious offence and warrant strict legal action under the Customs Broker Licensing Regulations (CBLR), 2018 and other applicable statutory provisions.

9. Role of Customs Broker: -

The Customs Broker M/s Vishal Shipping Agencies Pvt Ltd (CHA 11/788) appeared to have failed to fulfil their obligations laid down under Customs Broker Licensing Regulations (CBLR), 2018. The CB appeared to have engaged in the smuggling of prohibited goods being attempted by the exporter. In view of the above, the relevant provisions of CBLR, 2018 outlining the obligations of a customs broker, are extracted below:

i. Sub-regulation 10 (d) of the CBLR, 2018 which reads as:

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

It is the primary duty of the CB to advise his client to follow rules and regulations of the Customs Act, 1962 and the allied acts and if any discrepancy found, it is his duty to bring the same to the notice of the Customs authorities without any delay. However, in the instant case, the CB appeared to have failed to do so. It is pertinent to mention that the act of inordinate delay in intimating the export of prohibited goods i.e., 'Peacock Tail Feather' to the Customs authorities by the CB, raises suspicions on his role in export of prohibited goods. Despite knowing his duties as a Customs Broker, he appeared to have failed to discharge his duties efficiently and appears to be in connivance with the exporter by advising and sending him the format for Back to town procedure of prohibited goods.

Further, the CB appeared to have attempted to take the goods Back To Town by registering the same and availed file number to process the same. This directly contradicts the CB's claim that they were just delaying the Exporter's request so as to take Legal counsel and to bring the same to Customs Authorities Notice. However, if that is the case, there is no need of filing the request with the AC/ Docks and register the request under file for BTT. This clearly proves the intent of the CB of trying to take the goods back by BTT procedure.

This omission raised suspicion regarding deviation from the responsibilities outlined in Regulation 10(d) of CBLR, 2018. In view of the above, it appeared that the Customs Broker has contravened the provisions of Regulation 10(d) by not ensuring compliance with the relevant statutory requirements and by neglecting to inform the Deputy/Assistant Commissioner of Customs about the irregularities timely.

ii. Sub-regulation 10 (m) of the CBLR, 2018 which reads as:

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

The CB M/s Vishal Shipping Agencies Pvt Ltd appeared to have failed to explain the inordinate delay of 4-5 days in reporting the attempt to smuggle the prohibited items, i.e. Peacock Tail Feathers (i.e. Goods found on 08.05.2025 as per WhatsApp Chat to the Date of Complaint/intimation on 12.05.2025), except stating that they were taking legal Counsel. Also, the CB failed to provide any proof of Communication with the purported Legal Counsel. Thus, the reason for the delay in informing the concerned Customs Authorities appeared to be purely an AFTERTHOUGHT. To become a licensed CB, to handle the Customs-related works, one needs to pass a License Exam, which needs prudence in Custom Laws, Rules and Regulations. Being a Licensed CB, it is inherently assumed that the CB is well versed with the Custom Laws, Rules and Regulations, so the CB's claim of Seeking Legal Counsel appeared completely an AFTERTHOUGHT and Baseless. Thus, the inordinate delay appeared to be construed as an attempt to collude with the Exporter in facilitating the Export or BTT of the said prohibited goods.

By doing so, the CB appeared to have violated Regulation 10(m) of CBLR, 2018 by not informing the Customs department instantly about the irregularities in the consignment.

10. From the investigation, it appeared that the CB M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) knew about the attempted smuggling of the prohibited goods being exported vide S/B no. 1588486 dated 07.05.2025 that was filed by the CB for the exporter. This fact should have been brought before the notice of the docks officer or the AC/DC of Customs instantly by the CB. Instead, the CB tried to facilitate the exporter for Back to Town procedure by sending him the format for BTT and even registered with Customs for BTT of the prohibited goods. Hence, it appeared that the CB M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) has actively aided & abetted the exporter in an attempt to smuggle the prohibited goods i.e. Peacock Tail Feathers. Therefore, it appeared that the CB has violated the provisions of regulation 10(d) & 10(m) of the CBLR, 2018.

11. Accordingly, the CB License No. 11/788 of the CB M/s Vishal Shipping Agencies Pvt Ltd was suspended vide Order No. 25/2025-26 dated

23.01.2026 by the competent authority. An opportunity for a personal hearing was granted to the CB on 06.02.2026 at 12:30 PM.

RECORDS OF PERSONAL HEARING: -

12. The personal hearing in the matter was held on 06.02.2026. Shri Pravin K. Tanna, Director of the CB M/s Vishal Shipping Agencies Pvt. Ltd. and advocate Shri J. C. Patel appeared for the hearing. They submitted a written reply and reiterated the facts of the same. Their submission was taken on record.

WRITTEN SUBMISSION OF THE CB: -

13. The CB made a written submission during the PH, the main contentions and defence of which are summarised below:

i) They denied the allegations contained in Order no. 25/2025-26 dated 23.01.2026. They submitted that they are carrying on the business as licensed Custom House Agents/Customs Brokers since the year 1991 and they have a clean past record.

ii) that there are about 190 employees working with them and the families of those employees are dependent on the employment provided by them for their livelihood.

iii). The volume of import work handled by them in terms of duty payment in the last three years is as follows:

<u>Year:</u>	<u>Duty:</u>
2023-24	Rs. 177,34,01,661/-
2024-25	Rs. 509,07,24,475/-
2025-26	Rs. 307,22,91,014/-

iv). The volume of export work handled by them in terms of value of exports in the last three years is as follows:

<u>Year:</u>	<u>FOB value of exports:</u>
2023-24	Rs. 7498,89,17,0635/-
2024-25	Rs. 7045,84,89,488/-
2025-26	Rs. 9023,62,02,757/-

v). that they have been acting as Customs Broker for S.K. Corporation for the last 10 years, in respect of their exports of Religious and Festival Items. They had taken work as CB for them after duly carrying out KYC and on average, they act as CB for them for 6 to 7 Shipping Bills monthly. S.K. Corporation has therefore been an old client for whom they have been acting as CB and there has been no problem with their exports in the past.

vi). they had, as Customs Broker, filed Shipping Bill No. 1588486 dated 07-05-2025 on behalf of S.K. Corporation, for export of Religious and Festival items. The check-list for the same was prepared on the basis of export documents provided to them by S.K. Corporation and upon approval by them of the check list, the same was filed. S.K. Corporation had on 7-5-2025, arranged the transport of the export consignment to Speedy CFS.

vii). On 08.05.2025, while the goods had still not been stuffed in container nor examined by Customs, their staff present at Speedy CFS, during routine inspection of the export consignment, suspected the presence of undeclared goods, namely peacock tail feathers. They were informed of the same on the evening of 08.05.2025. On 09.05.2025, they confronted the exporter, S.K. Corporation, who stated that the goods had been dispatched directly by their supplier and that they were unaware of any peacock tail feathers in the consignment. They immediately contacted their legal advisor, Mr. C. M. Sharma, a former Joint Director of DRI, and sought his legal assistance in drafting an appropriate intimation to Customs regarding the suspected prohibited goods. As 10.05.2025 and 11.05.2025 were weekend holidays, they met him on 12.05.2025, apprised him of the facts, and obtained a draft letter from him by email. Accordingly, they submitted the said letter to Customs by email on 12.05.2025 and thereafter submitted a hard copy to Customs on 13.05.2025. They enclosed a letter dated 05.02.2026 of Mr. C. M. Sharma confirming these facts.

viii). Based on the aforesaid information, which they themselves provided to Customs on 12-05-2025, the goods were put on hold by Customs on 15-05-2025 and after examination which revealed presence of Peacock tail feathers in the export consignment, the goods were seized on 16-05-2025.

ix). that they, as Customs Broker, have acted in absolute honest and upright manner and duly informed the customs about the suspected presence of undeclared peacock tail feathers in the export consignment and it is based on the information which they themselves provided to Customs that Customs put the goods on hold and thereafter seized the same.

x). The contention that there was inordinate delay on their part from 8-5-2025 to 12-5-2025 in reporting to customs, overlooks that their staff suspected the presence of undeclared goods in the evening of 8-5-2025 and informed them in the evening of 8-5-2025 and thereupon on 9-5-2025 they immediately confronted the exporter about the same when he stated that he was unaware of the presence of undeclared goods in the export consignment. They accordingly contacted their Legal Consultant, Mr. C. M. Sharma and sought his legal assistance for drafting appropriate letter to be addressed to customs informing about the suspected presence of peacock tail feathers in the said export consignment. However, since 10-5-2025 and 11-5-2025 were Saturday and Sunday respectively, Mr. C. M. Sharma gave them appointment on 12-5-2025 when they apprised him of the facts and based thereon he thereafter

drafted a letter to be addressed to customs and provided them the draft letter by e-mail. On receiving the same, they submitted the letter on their letter-head as per the said draft, to customs, by e-mail on 12-5-2025 and also submitted hard copy of the letter to customs on 13-5-2025. The above facts clearly show that there was no inordinate delay on their part and they have acted promptly in the matter. Considering that the matter is a serious one, they decided to seek legal assistance for drafting the letter to inform the customs from a highly reputed and experienced former Joint Director of DRI. It cannot be said that seeking such legal assistance is act of delay on their part. The contention of delay also ignores the fact that 10th and 11th May 2025 were Saturday and Sunday and accordingly the said Legal Consultant gave them appointment on 12th May 2025. This cannot be called inordinate delay. As a matter of fact, even customs was closed on 10th and 11th May 2025.

xi). In response to the contention that they have failed to provide proof of having contacted legal consultant that the explanation of having contacted legal consultant is only afterthought, they enclose a letter dated 5-2-2026 of Mr. C.M. Sharma confirming the fact that they had consulted him in the matter for drafting of the letter and they also enclose his e-mail dated 12-5-2025 providing them the draft letter as per which they submitted the letter by e-mail on 12-5-2025 to customs. Therefore, the explanation of having contacted legal consultant is not an afterthought and is factually correct.

xii). The suggestion in the suspension order that they were trying to delay the matter to collude with the exporter in facilitating the export or back to town is simply not borne out by the facts. They have duly informed the customs while the goods were not even stuffed in the container and there is therefore no question of any collusion with the exporter for facilitating the export. Likewise, by their letter dated 12-5-2025 they clearly stated that before allowing back to town the goods be examined. There is therefore no question of any collusion on their part with the export. Had there been any collusion with the exporter, they would have not sought legal assistance for drafting letter for submission to customs and they would not have submitted any letter to customs. Their action of seeking legal assistance for drafting letter for submission to customs and their action of submitting the letter to customs while the goods were still in CFS demolishes any suggestion of collusion with the exporter.

xiii). They submit that there is no violation of Regulation 10 (d) which requires the Customs Broker to advise his client to comply with the provisions of the Act, other allied Acts and Rules and regulations and in case of non-compliance to bring the matter to the notice of customs. Upon their staff informing them on the evening of 8th May 2025 of suspected presence of undeclared goods in the export consignment they immediately confronted their client about the same on 9th May 2025 and upon his stating that he was unaware of undeclared goods in the consignment, on the next day i.e. 12th

May 2025 they duly informed customs about the same. They have therefore clearly complied with Regulation 10 (d).

xiv). They submit that there is no violation of Regulation 10 (m) which requires the Customs Broker with utmost speed and efficiency and without any delay. There was no delay on their part and on the contrary on account of their timely action of informing the customs, the goods were put on hold by customs and later seized. They have therefore clearly complied with Regulation 10 (m).

xv). Without prejudice to the aforesaid submissions, an alleged lapse of **May 2025** cannot constitute ground for immediate action in **January 2026**. The very fact that in the intervening period of **Eight months** they have been functioning as Customs Broker and attended to imports on which crores of Rupees of duty has been paid and to exports of the value of crores of Rupees, without having caused any prejudice to the interests of revenue, would show that they are not a threat to the interests of revenue and hence immediate action of suspension is not called for. It is settled law as laid down in the following judgements that where there is time lag between the act complained of and passing of order of suspension, such Suspension does not satisfy the test of necessity of immediate action on the reasoning that when in the intervening period the Customs Broker has been functioning without any prejudice to the revenue, it cannot be a case of necessity of immediate action. The CB relied upon the following judgements:

- a). CC v National Shipping Agency-2008 (226) ELT 46 (Bom)
- b). D.H.Patkar & Co v CC – 1999 (111) ELT 631
- c). K.P. S & Co v CC – 2001 (129) ELT 128
- d). Setwin Shipping Agency v CC-2004 (165) ELT 244
- e). M.D.Ruparel & Sons v CC – 2023 (7) TMI 963-CESTAT-MUMBAI

xvi). that the facts of the present case do not meet the requirement/test of necessity immediate action and consequently the Suspension of their license under Regulation 16(1) is not called for. They requested to revoke the suspension under Regulation 16(2) of the CBLR, 2018.

14. Discussion and Findings

i). I have carefully examined the records of the case, the Suspension Order dated 23.01.2026, the Offence Report, and the written submissions made by the Customs Broker during the personal hearing.

ii). The issue before me is limited to determining whether the continuation of suspension of the CB License is warranted or otherwise.

- iii). I find that the license of the CB was suspended for the allegations that there was an inordinate delay on the part of CB in reporting the matter to the Customs and the CB was not able to provide any proof of having contacted the Legal Consultant in the meantime. In this regard, the CB has submitted a letter dated 05.02.2026 from Mr. C.M. Sharma stating that they had consulted him in the matter. Further, it is a matter of fact that 10.05.2025 and 11.05.2025 were Saturday and Sunday, therefore, prima facie, it can't be established whether the CB was in connivance with the exporter or not and the same needs to be investigated by the Inquiry Officer.
- iv). I observe that the CB by itself has informed the Customs about the alleged smuggling of the prohibited goods in the export consignment on 12.05.2025 and even requested the department for 100% examination of the goods before allowing for Back to Town, therefore, prima facie, it also can't be established that the CB was facilitating the exporter in BTT of the said goods and the same also needs to be investigated by the Inquiry Officer.
- v). I find that the license of the CB M/s. Vishal Shipping Agencies Pvt. Ltd. (CB No. -11/788) was suspended vide Order No. 25/2025-26 dated 23.01.2026 based on the Offence Report received from SIIB(X), JNCH for violation of Regulations 10(d) and 10(m) of the CBLR, 2018. At this stage, the allegations against the Customs Broker have not attained finality as the matter is yet to be adjudicated by the jurisdictional Commissionerate. On prima facie examination of the material available on record, there is no conclusive evidence to establish intentional facilitation, or active connivance on the part of the Customs Broker in the alleged acts or omissions of the exporter. In the absence of such clear and demonstrable involvement, and in view of the CBIC Instruction No. 24/2023 dated 18.07.2023 issued vide F.No. 520/01/2023-Cus.VI, continuation of suspension at this stage would be premature. At this stage, I would like the subject case to be inquired by the Inquiry Officer in order to conclusively establish the role of the CB.
- vi). I find that the investigation in the case is in a very preliminary stage and the action against the CB is being conducted on the basis of prima facie role defined in the offence report of SIIB(X), JNCH. At this stage, continuation of suspension may not be warranted against the CB.
- vii). I further note that the suspension of a Customs Broker License is an extraordinary and preventive measure, to be exercised only where immediate action is necessary to prevent misuse of the license. As per the available records, I observe that there is no past precedence against the charged Customs Broker and the CB does not appear to be a habitual offender. The material on record does not indicate any continuing misconduct or likelihood of repetition by the Customs Broker at this stage. The allegations are yet to be conclusively established through adjudication/inquiry proceedings. In such circumstances, continuation of suspension would be disproportionate

and may cause undue hardship to the Customs Broker and its employees pending completion of proceedings under the CBLR, 2018.

viii). In view of the above discussions and findings, prima facie, at this stage, it's important to gather all the facts and ensure a thorough examination of the CB's role. Jumping to conclusions without a comprehensive review could lead to an unfair assessment. Each piece of evidence needs to be meticulously scrutinized to determine the true extent of the CB's involvement and whether any breaches of duty occurred. Hence, keeping in mind the above findings and the principle of proportionality of punishment and considering the livelihood of CB and their employees, I find that the submissions made by the CB appear to be acceptable to the extent of not continuing the Suspension pending further Inquiry Proceedings as per CBLR, 2018. I reiterate that the Revocation of Suspension does not jeopardise further proceedings under CBLR, 2018.

15. Accordingly, I pass the following order: -

ORDER

15.1 I, Commissioner of Customs (General), CBS, in exercise of powers conferred upon me under the provisions of Regulation 16 (2) of CBLR, 2018 hereby revoke the suspension of the license of CB M/s Vishal Shipping Agencies Pvt. Ltd. (CB License No. 11/788) that was suspended vide Order no. 25/2025-26 dated 23.01.2026, pending further Inquiry Proceedings under CBLR, 2018.

16. This order is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s), etc., under the provisions of the Customs Act, 1962 and Rules/Regulations framed thereunder or under any other law for the time being in force.


20/2/26
(SHRADDHA JOSHI SHARMA)

Commissioner of Customs, CBS (General),
New Customs House, Mumbai, Zone-I.

To,

M/s. Vishal Shipping Agencies Pvt Ltd (11/788),
701/702, SKYLINE EPITOME,
OPP FATIMA HIGH SCHOOL, NEXT TO JOLLY GYMKHANA,
VIDYA VIHAR-WEST, Mumbai 400086.

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Commissioner of Customs, Mumbai Zone I, II, III.
3. The Joint Commissioner of Customs, SIIB(X), NS-II, JNCH.
4. CIU of NCH, ACC & JNCH.
5. EDI of NCH, ACC & JNCH.
6. BCBA.
7. Notice Board.