



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/189/2025-CBS

Order Date: 15.12.2025

DIN: 202512720000003303CE

Issue Date: ____ .12.2025

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ORDER No. 18 /2025-26

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**UNDER REGULATION 16(2) OF THE CUSTOMS BROKER LICENSING
 REGULATION, 2018**

M/s D.V. Shipping Co. Pvt Ltd. (CB No. 11/946), having registered address: 425, NAV VYAPAR BHAVAN, 49, P.D.MELLO ROAD, MASJID BUNDER (E), MUMBAI 400009 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/946), issued by the Commissioner of Customs, Mumbai, under Regulation 7(1) of CBLR, 2013, erstwhile (now Regulation 7(2) of CBLR, 2018) and as such, they are bound by the regulations and conditions stipulated therein.

2. A report regarding the offences made by the CB, issued by the Asstt. Commissioner, Mundra Customs vide letter F.NO. GEN/CB/ACTN/04/2025A/G O/o Pr. Commr-Cus-Mundra dated 02.04.2025 and E.Mail dated 10.12.2025, was received in the Customs Broker Section, NCH, Mumbai Zone-I. The report, inter alia, conveyed the following information:

Brief facts of the case

2.1 Intelligence was developed by DRI, AZU, Ahmedabad that M/s. Aman Enterprise, was trying to import Chinese toys without BIS certificate in the guise of other items in 05 containers at AP & SEZ, Mundra by mis-declaring the

imported goods. Intelligence was passed on that Containers Nos. HJMU 1545950, WHSU 5808370, GCXU 5161490, DFSU 6156801 and OOLU 7619636 were having goods in violation of the Customs Act, 1962 imported by M/s. Aman Enterprise (hereinafter also referred to as "the importer") at APSEZ, Mundra. The same were put on hold as the said containers were lying at various CFS at Mundra. The details of the 05 Containers are as under:

S I. N o.	BL No. & Date	Containe r No.	Description of the imported goods de clared in the Bill of Lading
0 1	OOLU2705372960/ 3 1.08.2022	OOCU 76 19636	Decorative Kandil
0 2	EPIRCHNSHA22112 5/10.09.2022	DFSU 61 56801	Bagpack Bag
0 3	KMTCNB062933 89/ 29.08.2022	HJMU 15 45950	Decorative Kandil & Decorative Crown
0 4	031C559318/ 09.09.2 022	WHSU 5 808370	Decorative Kandil & Air Pump
0 5	OOLU2705372990/ 3 1.08.2022	GCXU51 61490	Decorative Kandil & Air Pump

2.2 Acting on the above intelligence, examination was carried out of the above mentioned containers on 03.11.2022, 15.11.2022, 19.11.2022, 21.11.2022 & 22.11.2022. During the course of investigation, all the 05 containers which were lying at different CFSs of AP&SEZ, Mundra were opened and examined by the officers of DRI, RU, Gandhidham/ Jamnagar under panchnama proceedings dated 03.11.2022, 15.11.2022, 19.11.2022, 21.11.2022 & 21/22.11.2022. During the examination proceedings, it was found that the **importer had concealed / mis-declared / mis-classified/ un-declared huge quantity of Lazer Gun, Friction Car, Squizy Animal, Metal Car, Top with light, Dinosaur with light, Cube Puzzle, Friction Truck, Remote Plane and Plastic Small Truck** etc. in contravention to the provisions of Customs Act, 1962, BIS compliance, other than declared goods mentioned in Bills of Lading. Hence the goods imported in container No. HJMU 1545950, WHSU 5808370, GCXU 5161490, and DFSU 6156801 were Seized under Panchnama / Seizure Memo dated 15.11.2022, 19.11.2022, 21.11.2022 & 22.11.2022 respectively and handed over to authorized person of CFSs for safe custody under Supratnama dated 15.11.2022, 19.11.2022, 21.11.2022 and 22.11.2022 respectively. The imported goods in container No. OOCU 7619636 was seized under Seizure Memo dated 14.09.2023 and handed over to authorized person of CFS for safe custody under Supratnama dated 14.09.2023. To ascertain the aspect of technical specifications and valuation, opinion of Chartered Engineer was also sought. Shri Kunal Ajay Kumar, Customs Empanelled Chartered Engineer (appointed by the Principal Commissioner of Customs, Customs House, Mundra Port, Gujarat vide Public Notice No. 11/2021 dated 10.11.2021 for valuation of imported goods) vide his five Valuation Reports has submitted the total value of seized goods to **Rs.799.93 Lakhs.**

2.3 The importer had declared the goods viz. Decorative Kandi((HSN:

95059090), Backpack Bag (HSN: 42022290), Decorative Crown (950590) and Air Pump (84142020) etc., in the Bill of Lading. However, on detailed examination of the Containers, undeclared goods like Car toys, Belt Buckle, Belt with Buckle, Metal Car, Top with Light, Dinosaur with Light, Plastic Cube Puzzle, Friction Truck, Kids Learning Machine, Remote Dinosaur, Dancing Monkey, Crawling Gudda, Lazer Gun, Friction Car, Squizy Animal, Remote Plane and Plastic Small Truck etc., were also found apart from the declared items. **On enquiry, it was revealed that they were not having a BIS certificate for the import of such Chinese toys.**

2.4 Whereas it appeared that the goods have been imported by mis-declaring the description of goods and do not comply with BIS Standard, therefore, the imported Chinese goods valued at **Rs.7,99,93,020/-** were seized based on the reasonable belief that the goods were liable for confiscation under the provisions of the Customs Act, 1962. The details of containers are as under:

S r. N o.	Contai ner No	Name of CFS where co ntainer was examined	Date of e xaminati on	Value of seized goods as per the Valuation report (Rs. In Actual)
0 1	OOCU 76196 36	M/s. Landmark CFS Pvt . Ltd., Mundra	03.11. 2022	1,41,12,400/-
0 2	DFSU 61568 01	M/s. Sea Bird CFS, Mundra Port	15.11. 2022	1,18,23,100/-
0 3	HJMU 15459 50	M/s. Saurashtra CFS, Mundra	19.11.202 2	1,35,36,720/-
0 4	WHSU 58083 70	Allcargo Logistics Limited (CFS), Mundra	21.11.202 2	2,16,39,400/-
0 5	GCXU 51614 90	M/s. Landmark CFS Pvt . Ltd., Mundra	22.11.202 2	1,88,81,400/-
TOTAL				7,99,93,020/-

2.5 **Recording of statement of the relevant parties.**

2.5.1 Statement of Shri Amith Momaya, Director of M/s. D.V. Shipping Pvt. Ltd., Mumbai was recorded on 03.01.2023, wherein he interalia stated as under:

Shri Amith Momaya stated that M/s. D.V. Shipping Pvt. Ltd. Provided Broker Services for import / export consignments at JNCH & Mundra Ports and that they had only one branch at Mumbai. That Shri Khursheed Shaikh handed over the documents (bill of lading, Invoice, Packing List) for import of items by M/s. Aman Enterprise and till date they had cleared 16 consignments of M/s.

Aman Enterprise, Mumbai and had not received any amount on account of providing broker services from M/s. Aman Enterprise till date as Shri Khursheed Shaikh had requested to give some time for paying charges for clearance as he was suffering from money crisis. That Shri Khursheed Shaikh had visited their office and asked for clearance of the five consignments of M/s. Aman Enterprise. That after reading the 05 panchnamas, the contents mentioned in the 05 Panchnamas were true and correct. That during examination of consignment imported by M/s. Aman Enterprise, Mumbai, undeclared items were recovered pertaining to BIL No. OOLU2705372960 dated 31.08.2022, B/L No. EPIRCHNSHA221125 dated 10.09.2022, BIL No. KMTCNB06293389 dated 29.08.2022, B/L No. 031CS559318 dated 09.09.2022 and BIL No. OOLU2705372990 dated 31.08.2022. That he agrees that undeclared items which were seized by DRI i.e. Chinese toys were found in the consignments of M/s. Aman Enterprise **that were to be cleared through their CHA firm**. That he was aware that mis-declaring or suppressing the details in Bill of Lading, Invoices, packing list of imported goods is illegal and can attract legal actions under Customs Act, 1962 and other relevant laws. That he knew that import of Chinese toys in India without BIS certificate is banned. **That he knew the fact only after the containers were opened for examination that the import consignment imported by M/s. Aman Enterprise were imported without BIS certificate.** That all the items have not been mentioned in the Bill of Lading. **That in the instant case, CFS authority had filed Bs/E for warehousing at Mundra. That he agrees to the fact that Bs/E for re-export of consignments have been filed after the department held the consignments for examination in respect of M/s. Aman Enterprise. That he agreed that none of the previous 16 consignments cleared by their firm of M/s. Aman Enterprise were filed for re-export. that KYC details of M/s. Aman Enterprise is submitted in separate sheet.** That in a similar import of Chinese toys at CTIJ, ICD Mulund had booked a case against them for non-submission of BIS certificate. **That they are providing clearance services to M/s. Aman Enterprise and have submitted the documents and the information received from them and that he is not aware of any mis-declaration by them.**

2.5.2 Statement of Shri Khursheedalam Peer Mohammed Shaikh, Proprietor of M/s. Aman Enterprise, residing at KEM/96/5/8, Ramji Bhawanji Chai, Andheri Plot, Squatter Colony, Jogeshwari (East), Mumbai 400060 was recorded on 17.01.2023, 18.01.2023, 30.01.2023 and 17.04.2023 wherein he interalia stated as under:

- i. that he was currently doing business of a commission agent and import of Chinese items in the proprietary concern M/s. Aman Enterprise since last 03 years. He did not know the name of any chinese supplier but Shri Bablu, the agent of chinese supplier takes order for supply of Chinese Goods. **That Shri Amith Momaya of M/s. D.V. Shipping is their Custom broker at AP & SEZ Mundra who provide CHA and clearance services at Mundra Port for goods imported by M/s. Aman Enterprise, Mumbai.** That he was residing at KEM/96/5/8, Ramji Bhawanji Chai, Andheri Plot, Squatter Colony, Jogeshwari (East), Mumbai 400060.
- ii. that Shri Bablu provides them with import documents (Bills of lading, Invoice, Packing List) once the confirmation from the supplier is done and thereafter M/s. D.V Shipping carries out CHA/ Clearance work at the Mundra Port of M/s. Aman Enterprise, Mumbai. That he had gone through the statement recorded on 03.01.2023 of Shri Amith Momaya and had regularly visited the office of Shri Amith Momaya and handed over the import documents (Bills of lading, Invoice, Packing List) of M/s. Aman Enterprise. That they have totally imported 22 consignments of M/s. Aman Enterprise, at Mundra and provided details of Bs/E filed at Mundra. That they have not paid anything to M/s. D.V Shipping for providing Custom Broker Work at AP & SEZ, Mundra for M/s. Aman Enterprise. That he had provided import documents to M/s. D.V. Shipping and asked them for clearance of the below mentioned import consignments at Mundra Port.

Sl. No.	BL No. & Date	TGM No. / Date	B/E No./ Date
01	OOLU2705372960 / 31.08.2022	2322541/219 dated 23.09.2022	1014688/17.10.2022
02	EPTRCHNSHA22 I 125 /10.09.2022	2323327/372 dated 02.10.2022	1014690/17.10.2022
03	KMTCNB06293389 /29.08.2022	2322265/490 dated 20.09.2022	1016596/18.11.2022
04	031C559318/ 09.09.2022	2322929/5 dated 28.09.2022	1014691/17.10.2022
05	OOLU2705372990/ 31.08.2022	2322265/490 dated 20.09.2022	1014689/17.10.2022

- iii. That he confirms after reading all the panchnamas that the contents of the said panchnamas are true and correct. That he agrees that during the examination of the consignment of M/s. Aman Enterprise pertaining to B/L No. OOLU2705372990 dated 31.08.2022, EPIRCHNSHA221125 dated 10.09.2022, KMTCNB06293389 dated 29.08.2022 & BIL. No. 031CS559318 dated 09.09.2022, undeclared items were recovered.
- iv. That he agrees that during panchnama proceedings, undeclared items i.e. Chinese toys were found in five consignments of M/s. Aman Enterprise that were to be cleared through M/s. D.V. Shipping which were seized by the DRI officers. That he was aware that mis-declaring or suppressing the details in Bill of Lading, Invoices, packing list of imported goods is illegal and can attract legal actions under Customs Act, 1962 and other relevant laws and that he knew that import of Chinese toys in India without BIS certificate is banned and that M/s. Aman Enterprise were trying to import consignment of toys alongwith other items without BIS certificate. That he knew that all the items have not been mentioned in the Bill of Lading and he agrees that **Bs/ E for re-export of consignments have been filed after the department held the consignments for examination in respect of M/s. Aman Enterprise and also agreed that none of the earlier consignments were filed for re-export before the department interfered in the present consignments and he submits copies of Bs/E of import of Chinese goods at Mundra Port by M/s. Aman Enterprise, Mumbai alongwith copy of Bank statement. They had filed Bs/E for re-export to avoid any litigation, since they did not have any BIS or ISI certificate for import of toys and the department had held the imported consignments.** That he did not have any contact number of Shri Bablu, agent of the chinese supplier, but will try to contact Shri Bablu and ask him to come to Jamnagar to further investigation. He stated that in respect of 05 Bs/E, it has been observed that the details shown in Bill of Lading do not match with the Bills of Entry, Packing List and Invoices and that he did not know the rates of duty of declared imported goods viz "Decorative Kandil, Backpack Bag, Decorative

Crown, Air Pump etc." and that M/s. D.V. Shipping are knowing about it as they had filed all the Bs/E. He agreed that a lot of chinese toys viz. "Doll toys, Metal Car toys, Squizy Animal toys, Elephant toys, Toy Car, Kids Learning Machine, Bay Blade, Remote Plane, Metal Car, Racing Car, Top with light, Friction Kids Toys, Puzzle Cube and Small Plastic Trucks, Metal Car, Top with light, Friction Trucks, Remote Dinosaur, Dinosaur with light, Crawling Guddā, Dancing Monkey, Lazer Gun, Friction Car, Squozy animals etc. were found during examination of consignments imported by them vide Bill of Lading Nos. OOLU2705372960 dated 31.08.2022, B/L No. EPIRCHNSHA221125 dated 10.09.2022, B/L No. KMTCNB06293389 dated 29.08.2022, BIL. No. 031CS559318 dated 09.09.2022 and B/L No. OOLU2705372990 dated 31.08.2022. That he did not know the rate of Customs duty on Chinese toys but it was approximately 60 % of assessable value and that as per his knowledge, there is no difference in the rate of IGST duty between Decorative Kandil, Backpack bag, Decorative Crown, Air Pump" and Chinese toys. That he agrees to the fact that he intended to file Bills of Entry for home consumption at AP & SEZ, Mundra for the said consignments, but when they came to know that the department had put on hold the consignment for examination, they filed Bills of Entry for re-export to Dubai to avoid any further litigation. He admitted that he was well aware that the said consignments had chinese toys which were not declared in the Bill of Lading, hence they filed Bills of Entry for re export along with the packing list and invoice with all the actual items expected to be present in the containers and that he had mis-declared the goods and suppressed some items in the Bill of Lading and IGM and he also admitted that chinese toys attracted higher rate of duty and required BIS certificate /compliance, hence he had not declared in the Bill of Lading and IGM. He admitted that he had attempted to evade higher rate of duty by mis-declaring and suppressing the information of imported goods and also admitted that he knew that import of toys without BIS certificate is banned in India and also admitted that he did not have any BIS certificate and that he imported Chinese toys alongwith other items which did not require BIS certificate. That he had not imported any Chinese toys or similar items at AP & SEZ Mundra and that he was aware that mis-declaring or suppressing the details in Bill of Lading, Invoices, packing list of imported goods is illegal and can attract legal actions under Customs Act, 1962 and other relevant laws. He admitted that he was ready to pay Customs duty, fine, penalty etc. for illegal import of Chinese goods without BIS certificate and mis-declaring the imported goods and that he intended to re-export the said consignment as per Bills of Entry filed at AP & SEZ Mundra. That he admitted that he had sent an email dated 07.02.2023 for release of containers and de-stuffing of seized goods and that he had received an email from DRI to contact Customs Authority for release of containers and de-stuffing of seized goods. He admitted that he had wrongly stated the facts in his email dated 15.02.2023 stating that during examination of goods, the same were found to be as declared and that their CHA M/s. D.V Shipping had contacted Customs authority at Custom House, Mundra who in turn instructed to contact DRI Jamnagar for release of containers and de-stuffing of seized goods. He stated that he does not remember the password of their email address and Shri Amith Momaya of M/s. D.V. Shipping was given access to his email id kpshaikhofficial@gmail.com. He stated that previously a case had been registered against them at Mumbai and same has been adjudicated imposing penalty of Rs. 1115236/- under Section 114 A and penalty of Rs. 400000/- under Section 114 AA of Customs Act, 1962 and some amount of penalty has already been paid by him and that presently 11 containers imported by M/s. Shine Creations, Tirunelveli (Proprietor Ms. Arasilan Kumari)

were held by DRI Chennai for examination in which they had imported plastic toys without BIS certificate and declared as Wall hook, / Photo Frame / Birthday decoration items. That the said firm was created by him to import Chinese toys. Since the chinese companies had not given credit in the name of single firm, they imported chinese toys in different names / firms.

3. Valuation of goods by Chartered Engineer:

M/s. Suvikaa Associates, Gandhidham have vide their various reports for Inspection carried on 14.09.2023, 15.12.2022, 19.11.2022, 21.11.2022 and 22.11.2022 given a detailed report regarding valuation report of the imported goods in respect of the goods imported by M/s. Aman Enterprises.

S r. N o.	B/E. No. & Date	Contain er No.	Date of Inspectio n / Valuation	Value of seized goods as per Valuation report
1	1014688/1 7.10.2022	oocu 76 19636	14.09.2023	1,41,12,400/-
2	1014690/1 7.10.2022	DFSU 6 156801	15.12.2022	8,23,100/- 1,1
3	1016596/1 8.11.2022	HJMU 1 545950	19.11.2022	1,35,36,720/-
4	1014691/1 7.10.2022	WHSU 5808370	21.11.2022	2,16,39,400/-
5	1014689/1 7.10.2022	GCXU5 161490	22.11.2022	1,88,81,400/-
			Total	7,99,93,020/-

4. FINDINGS OF THE AA

The importer M/s Aman Enterprises Imported various items declaring them as Decorative Kandil (HSN: 95059090), Backpack, Bag (HSN: 42022290), Decorative Crown (950590) and Air Pump (84142020) etc., in the Bill of Lading imported vide 1014688/ 17.10.2022, 1014690/ 17.10.2022, 1016596/ 18.11.2022, 1014691/ 17.10.2022 and 1014689/ 17.10.2022 in the container no. OOCU 7619636, DFSU 6156801, HJMU 1545950, WHSU 5808370 and GCXU 5161490 respectively. On detailed examination of the Containers based on the intelligence developed by DRI, AZU, Ahmedabad undeclared goods like Car toys, Belt Buckle, Belt with Buckle, Metal Car, Top with Light, Dinosaur with Light, Plastic Cube Puzzle, Friction Truck, Kids Learning Machine, Remote Dinosaur, Dancing Monkey, Crawling Gudda, Laser Gun, Friction Car, Squeaky Animal, Remote Plane and Plastic Small Truck etc., were also found. On enquiry, it was revealed that they were not having any BIS certificate for import of such Chinese toys which were valued to Rs.799.93 Lakhs by the Customs Empaneled Chartered Engineer.

That both Shri Amith Momaya, Director of M/s. D.V. Shipping Pvt. Ltd., and Shri Khursheedalam Peer Mohammed Shaikh, Proprietor of M/s. Aman Enterprise, have **acknowledged** in their respective statements that **the documents for the re-export of consignments** were filed only after the department had detained the consignments for examination concerning M/s. Aman Enterprise. Shri Amith Momaya has confirmed that none of the previous consignments cleared by their firm for M/s. Aman Enterprise were filed for re-export. Additionally, Khursheedalam Peer Mohammed Shaikh admitted that the documents for re-export were submitted to avoid litigation, **as they did not possess the necessary BIS or ISI certificates for the import of toys**, leading the department to hold the imported consignments. This indicates that the filing of the re-export documents was merely an afterthought by both the Customs Broker and the Importer to conceal their intentions. The goods being restricted and/or prohibited in nature, cannot be released for domestic clearance. Further, they have not submitted any application or request letter for re-export of the impugned goods before me during the adjudication proceedings.

M/s Aman Enterprises, was fully aware of the true nature of the goods. Nevertheless, they imported these goods, which required a valid BIS certificate, through concealment and willful misrepresentation of the facts. Therefore, it appears that the importer has wilfully violated the provisions of Section 17(1) of the Act, as they failed to properly self-assess the contested goods. Additionally, they have violated Sub-sections (4) and (4A) of Section 46 of the Act. The import of toys is regulated by Import Policy Condition-2 of Chapter 95, as amended by the DGFT via Notification No. 26/2015-2020 dated September 1, 2017, detailed in paragraphs 6 to 6.4 above. The toys imported by M/s Aman Enterprises lack a valid BIS certificate, as required under Section 15 of the BIS Act, 2016. This violation constitutes smuggling under Section 2(39) of the Customs Act, 1962, particularly since no application for re-export has been submitted. Consequently, I find that the goods imported by M/s Aman Enterprises, valued at 7,99,93,020 (Rupees Seven Crores Ninety-Nine Lakhs Ninety-Three Thousand Twenty Only), as assessed by the Customs Empaneled Chartered Engineer, are being restricted and/or prohibited in nature, cannot be released for domestic clearance hence liable for absolute confiscation under Sections 111(d), 111(f), 111(i), 111(1), 111(m), and 111(o) of the Customs Act, 1962.

4.1 Role and Liability of M/s Aman Enterprises and its proprietor Shri Khursheedalam Peer Mohammad Shaikh

From his statements it is evident that Shri Khursheedalam Peer Mohammad Shaikh, the proprietor of M/s Aman Enterprises was aware of the misdeclaration of the goods i.e. Car toys, Belt Buckle, Belt with Buckle, Metal Car, Top with Light, Dinosaur with Light, Plastic Cube Puzzle, Friction Truck,

Kids Learning Machine, Remote Dinosaur, Dancing Monkey, Crawling Gudda, Laser Gun, Friction Car, Squizy Animal, Remote Plane and Plastic Small Truck etc. as Decorative Kandil (HSN: 95059090), Backpack Bag, Decorative Crown and Air Pump and the fact that similar case has been adjudicated against him and fine and penalty imposed on him in Mumbai and a separate investigation in under progress by the DRI, Chennai in a similar issue. Therefore, AA found that Shri Khursheedalam Peer Mohammad Shaikh is a habitual offender and has been using this modus operandi for smuggling different restricted goods in contravention to the provisions of Customs Act, 1962, BIS Compliance, through other dummy IECs also to evade payment of Custom duty.

4.2 Role of the Shri Amith Momaya, Director of CB firm

From his statements it is also evident that Shri Amith Momaya, Director of M/s. D.V. Shipping, Mumbai has been in constant touch with Shri Khursheedalam Peer Mohammad Shaikh, the proprietor of M/s Aman Enterprises throughout for communication with the department and others which appears to show that the Customs broker is one of the masterminds in the instant import of Chinese Toys without BIS certificate. Whereas in the statement dated 03.01.2023, Shri Amith Momaya of M/s. D.V. Shipping has denied any role in the import of Chinese Toys by way of mis-declaration. **Shri Amith Momaya also has the access of the e-mail of Shri Khursheedalam Peer Mohammad Shaikh and the re-export BE filed by the importer through the CB M/s D.V. Shipping, Mumbai was only an afterthought to avoid litigation post hold of the impugned containers.** In view of the above it is clear that Shri Amith Momaya, Director of M/s. D.V. Shipping Pvt. Ltd., Mumbai in connivance with Shri Khursheedalam Peer Mohammad Shaikh attempted to smuggle restricted goods by mis-declaring and mis-classifying the same, with intent to escape from the stringent import conditions and from the payment of appropriate Customs Duties

5. The Adjudication Authority passed the following order.

AA ordered for Adjudicating Authority ordered for absolute confiscation of the goods having assessable value of Rs. 7,99,93,020/- under Section III(d), III(f), III(i), III(l), III(m) and III(o) of the Customs Act, 1962. AA imposed a penalty of Rs. 75,00,000/- (Rs. Seventy-Five Lakh only) on M/s Aman Enterprises under section 112 (a) of the Customs Act 1962. AA imposed a penalty of Rs. 35,00,000/- (Rs. Thirty-Five Lakh only) on Shri Khursheedalam Peer Mohammad Shaikh, proprietor of M/s Aman Enterprises under section 114AA of the Customs Act 1962. **A penalty of Rs. 75,00,000/- (Rs. Seventy-Five Lakh only) was imposed on Shri Amith Momaya Director of M/s. D.V. Shipping, CHA of M/s. Aman Enterprise, under section 112 (a) of the Customs Act 1962 and a penalty of Rs. 35,00,000/- (Rs. Thirty-Five Lakh only), under section 114AA of the Customs Act 1962.**

An offence report in the form of Order in original no – MCH/ADC/AKM/166/2024-25, dated- 23.10.2024 was forwarded vide letter dated- 02.04.2025, in this office. The RUDs for the same has been received on 01.07.2025. An offence report in the form of Order in original no – MCH/ADC/AKM/166/2024-25, dated- 23.10.2024 was forwarded vide letter dated- 02.04.2025, in this office. The RUDs for the same has been received on 01.07.2025. Vide the offence report interalia the following has been stated.

6. Role of the Custom Broker.

The Customs Broker (CB) is an agent authorized by the exporter to work on their behalf. As per regulations of the CBAR, 2018, it is the obligation of the Customs Broker to exercise due diligence to ascertain the correctness of any information he

imparts to a client and to advise the client accordingly 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. Further, it is the obligation upon CB to maintain records of all papers related to customs clearance and co-operate with customs authorities and join investigations promptly in case of enquiry against them or their employees.

In the instant case, it is evident that Shri Amith Momaya, Director of M/s. D.V. Shipping, Mumbai has been in constant touch with Shri Khursheedalam Peer Mohammad Shaikh, the proprietor of M/s Aman Enterprises throughout for communication with the department and others which appears to show that the Customs broker is one of the masterminds in the instant import of Chinese Toys without BIS certificate. Whereas in the statement dated 03.01.2023, Shri Amith Momaya of M/s. D.V. Shipping has denied any role in the import of Chinese Toys by way of mis-declaration. Shri Amith Momaya also has the access of the e-mail of Shri Khursheedalam Peer Mohammad Shaikh and the re-export BE filed by the importer through the CB M/s D.V. Shipping, Mumbai was only an afterthought to avoid litigation post hold of the impugned containers. In view of the above it is clear that Shri Amith Momaya, Director of M/s. D.V. Shipping Pvt. Ltd., Mumbai in connivance with Shri Khursheedalam Peer Mohammad Shaikh attempted to smuggle restricted goods by mis-declaring and mis-classifying the same, with intent to escape from the stringent import conditions and from the payment of appropriate Customs Duties.

In view of the above, it appears that CB M/s D.V. Shipping Pvt Ltd.. (Licence no.11/946, CB code AAFCB0782BCH001), has failed to comply with following regulations of the Customs Brokers Licensing Regulations 2018: -

7.1 Regulation 10 (d) of the CLR, 2018, which reads as under:

(d) "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;"

During the statement dated 17.04.2023, Shri Khursheedalam Peer Mohammad Shaikh admitted that he knew that all the items have not been mentioned in the Bill of Lading and he agrees that Bs/ E for re-export of consignments have been filed after the department held the consignments for examination in respect of M/s. Aman Enterprise and also agreed that none of the earlier consignments were filed for re-export before the department interfered in the present consignments and he submits copies of Bs/E of import of Chinese goods at Mundra Port by M/s. Aman Enterprise, Mumbai alongwith copy of Bank statement. They had filed Bs/E for re-export to avoid any litigation, since they did not have any BIS or ISI certificate for import of toys and department had held the imported consignments.

That he agrees to the fact that he intended to file Bills of Entry for home consumption at AP & SEZ, Mundra for the said consignments, but when they came to know that the department had put on hold the consignment for examination, they filed Bills of Entry for re-export to Dubai to avoid any further litigation. He admitted that he was well aware that the said consignments had chinese toys which were not declared in the Bill of Lading, hence they filed Bills of Entry for re export along with the packing list and invoice with all the actual items expected to be present in the containers and that he had mis-declared the goods and suppressed some items in the Bill of Lading and IGM and he also admitted that chinese toys attracted higher rate of duty and required BIS certificate /compliance, hence he had not declared in the Bill of Lading and IGM. He admitted that he had attempted to evade higher rate of duty by mis-declaring and suppressing the information of imported goods and also admitted that he knew that import of toys without BIS certificate is banned in India and also admitted that he did not have any BIS certificate and that he imported Chinese toys alongwith other items which did not require BIS certificate

He stated that he does not remember the password of their email address and Shri Amith Momaya of M/s. D.V. Shipping was given access to his email id kpshaikhofficial@gmail.com

Further, Shri Amith Momaya has confirmed that none of the previous consignments cleared by their firm for M/s. Aman Enterprise were filed for re-export.

From the above it is clear that the goods were misdeclared in the 5 Bill of lading, as the Importer did not have mandatory BIS or ISI certificates for the import of toys. The goods were also undervalued, for customs duty evasion. The CB M/s DV shipping files B/e for clearances for the Importer. Further, as per the Importer's statement, Shri Amith Momaya had access to the mail ID of the Importer. Later on, after the consignments were put on hold, /e for warehousing for re-export were filed by the CB, with correct declaration. Regarding this the Importer admitted that they had only filed the Bills of entry for re-export purpose, after the consignments were put on hold and that they wanted to avoid since they did not have any BIS or ISI certificate for import of toys and department had held the imported consignments. From the above it seems that the Importer and Shri Amith Momaya were hand in gloves in the whole scheme. That Shri Amith Momaya was one of the mastermind in the whole case. The CB has admitted that the none of the previous consignments cleared by their firm for M/s. Aman Enterprise were filed for re-export. The whole thing points towards the direct involvement of the **Shri Amith Momaya with the Importer and that the Customs broker is one of the masterminds in the instant import of Chinese Toys without BIS certificate.**

Thus, the CB appears to have failed to advise the client to comply with the act and also failed to inform about the same to the Customs Authorities. Further, Shri Amith Momaya, Director of the CB firm, appears to be a hand in glove in the whole scheme, to avoid compliance and evasion of duty.

7.2 Regulation 10 (e) of the CBLR, 2018, which reads as under

"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."

Shri Khursheedalam Peer Mohammad Shaikh has committed that he has given ID and password of the official email id of the firm to his Customs broker i.e., Shri Amith Momaya of M/s. D.V. Shipping. Further, Shri Peer Mohammad Shaikh, has admitted that D.V. Shipping is their Custom broker at AP & SFZ, Mundra, who provide CHA and clearance services at Mundra Port for goods imported by M/s. Aman Enterprise, Mumbai. The Importer filed a warehousing Bill of Entry through the CB, for re-export of the goods only after knowing that the consignment has been detained by the DRI.

The CB failed to act diligently in the matter and got purposely involved in Import of toys by misdeclaring the same in the Bill of Lading, and thus appears to have violated Regulation 10 (e) of the CBLR, 2018.

7.3 Regulation 13 (12) of the CBLR, 2018, which reads as under

13 (12) *"The Customs Broker shall exercise such supervision as may be necessary to*

ensure proper conduct of his employees in the transaction of business and he shall be held responsible for all acts or omissions of his employees during their employment."

The investigation have revealed that Director of the CB firm, Shri Amith Momaya, has been one of the mastermind along with the Importer of M/s Aman Enterprises, in the scheme of misdeclaration and undervaluation to avoid compliances and duty payment. The CB failed to exercise such supervision as necessary to ensure proper conduct in transaction business as mandated under Regulation 13 (12) of the CBLR, 2018.

8. In view of the above, I found that Shri Amith Momaya, Director of M/s. D.V. Shipping, Mumbai, has been in constant touch with Shri Khursheedalam Peer Mohammad Shaikh, the proprietor of M/s Aman Enterprises, throughout for communication with the department and others, which appears to show that the Customs broker is one of the masterminds in the instant import of Chinese Toys without a BIS certificate 9.
9. I found that Shri Amith Momaya also has access to the e- mail of Shri Khursheedalam Peer Mohammad Shaikh and the re-export BE filed by the importer through the CB M/s D.V. Shipping, Mumbai was only an afterthought to avoid litigation post hold of the impugned containers.
10. I found that Shri Amith Momaya, Director of M/s. D.V. Shipping Pvt. Ltd., Mumbai, in connivance with Shri Khursheedalam Peer Mohammad Shaikh attempted to smuggle restricted goods by mis-declaring and mis-classifying the same, with the intent to escape from the stringent import conditions and from the payment of appropriate Customs Duties.
11. Further, I observe that the CB licence has been suspended in an earlier case. The said case was decided by the competent authority and penalty was levied on the Custom Broker. It appears that the charges levied on the Customs Broker were proved. Further, it is also observed that one more case is pending with the Customs Broker Section. In view of this, it appears that the Custom Broker is a habitual offender and may participate in fraudulent activity in future.
12. Considering the observations made above, it is evident that the CB has a very important role in customs clearances and a lot of trust has been placed by the Department in the CB. In the context of trade facilitation, where an increasing number of goods are processed through Risk Management Systems without customs examination, the role of the Customs Broker (CB) has become even more critical in ensuring that the country's economic borders are effectively protected. But in the instant case, by their acts of omission and commission, it appears that the CB was actively involved in the fraudulent activity by mis-declaring the goods without a BIS licence.
13. Further, I rely on the judgment of the Hon'ble High Court of Madras in the case of Cappithan Agencies vs. Commissioner of Customs, Chennai-VIII, 2015 (326) E.L.T. 150 (Mad.), which has held that:

"...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 a 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."

14. From the above facts, it appears that, prima facie, Customs Broker M/s D.V. Shipping Pvt Ltd.. (Licence no. 11/946, CB code AAECD0782BCH001), had violated Regulation 10(d), 10(e), & 13(12) of CBLR, 2018. It is apprehended that the Custom Broker may adopt similar modus operandi in future consignments and the department cannot remain oblivious to the danger posed by such an eventuality.

15. From the above facts, prima facie, the Customs Broker M/s D.V. Shipping Pvt Ltd.. (Licence no. 11/946, CB code AAECD0782BCH001) appeared to have failed to fulfil their obligations under Regulation 10 of CBLR, 2018 and contravened the same. Therefore, for their acts of omission and commission as above, CB M/s D.V. Shipping Pvt Ltd.. (Licence no. 11/946, CB code AAECD0782BCH001) appears to be liable and guilty.

16. Accordingly, I pass the following order: -

ORDER

16.1 I, Commissioner of Customs (General), in exercise of powers conferred upon me under the provisions of Regulation 16(1) of CBLR, 2018, hereby suspend the CB Licence of Customs Broker M/s D.V. Shipping Pvt Ltd.. (Licence no. 11/946, CB code AAECD0782BCH001) with immediate effect, being fully satisfied that the Customs Broker has prima facie not fulfilled their obligations as laid down under Regulation 10(d), 10(e), & 13(12) of CBLR, 2018.

16.2 However, I offer the Customs Broker M/s D.V. Shipping Pvt Ltd.. (Licence no. 11/946, CB code AAECD0782BCH001), an opportunity for a personal hearing on the 30th December at 12:30 pm. Any written representation against this order should reach the undersigned before the date of the hearing.

16.3 M/s D.V. Shipping Pvt Ltd., (Licence no. 11/946, CB code AAECD0782BCH001) is directed to surrender all the original Custom Passes issued to their employee/partner/director/proprietor immediately.

16.4 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.

Digitally signed by
Shraddha Joshi Sharma
Date: 15-12-2025
13:09:00

(SHRADDHA JOSHI SHARMA)
Commissioner of Customs, CBS
(General)
New Customs House, Mumbai, Zone-I

To,

M/s. M/s D.V. Shipping Pvt Ltd., (Licence no. 11/946,
CB code AAECD0782BCH001),
425, NAV VYAPAR BHAVAN,
49, P.D,MELLO ROAD,
MASJID BUNDER (E), MUMBAI 400009.

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Joint Director, DRI, MZU, Mumbai
3. CIU's of NCH, ACC & JNCH, Mumbai
4. The Commissioner of Customs, Mumbai Zone I, II, III.
5. EDI of NCH, ACC & JNCH, Mumbai
6. BCBA
7. Office copy.
8. Notice Board.