प्रधान आयुक्त सीमाशुल्क (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL),
सीमाशुल्क ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई
CUSTOM BROKER SECTION, NEW CUSTOM HOUSE,
BALLARD ESTATE, MUMBAI - 400 001.
Email-id: cbsec.nch@gov.in

File No. GEN/CB/402/2026-CBS **Date:16.09.2026**

DIN: - 20260977NO000019533C

ORDER No.10/2026-27-CBS

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

M/s. NVS Logistics Private Limited (PAN No. AAHCN9429L) (hereinafter referred to as the Customs Broker or CB) holds a Customs Broker License No. 11/2727 dated 31.03.2022, issued by this office, and has its registered office at Office Unit No 1006, 10th Floor, building 61, Plot No 12, Sector 15, CBD Belapur Navi Mumbai Maharashtra- 400614. The said CB has been operating in the jurisdiction of Pune under Regulation 7(3) of CBLR, 2018 (erstwhile Regulation 7(2) of CBLR, 2013).

2. BRIEF FACTS OF THE CASE

2.1 This office has received an offence report in the form of Show Cause Notice No.405/2026-27/Commr./CEAC/NS-II/CAC/JNCH issued by the Commissioner of Customs NS-II, Nhava Sheva to exporters M/s. Gauri Enterprises & others, Customs Brokers **M/s. NVS Logistics Private Limited (PAN No. AAHCN9429L) and others** wherein violations of the provisions of the Customs Act, 1962 and the Customs Brokers Licensing Regulations, 2018 have been brought out.

2.2 The instant proceedings arise out of an investigation initiated by SIIB (Export), JNCH, Nhava Sheva, Mumbai-II pursuant to intelligence/alerts NCTC Alert Nos. 770–774/EXP/2025-26 received from the National Customs Targeting Centre (NCTC), Mumbai concerning certain export consignments wherein serious discrepancies and suspected fraudulent practices were noticed. The investigation covered a number of exporters and persons/entities connected with the export and logistics chain. The said alert covered five exporters, namely **M/s Libra Multitrade Company** (IEC: DRQPS3832E), **M/s Sachin Enterprises** (IEC: AAUPU2920P), **M/s Asus Enterprises**, **M/s Modrix Apparel Pvt. Ltd**. and **M/s Vipul Enterprises.**

2.3 During the course of investigation, 08 Shipping Bills were kept on hold and these were filed by two Customs Brokers namely M/s Pomona Global Logistics and M/s Sunway Logistics Pvt. Ltd. The goods covered under 08 Shipping Bills in respect of three exporter namely M/s Gauri Enterprises(*SB No. 8811552 dated 16.01.2026 filed by CB M/s Pomona Global Logistics*), M/s Libra Multitrade Company(*SB No. 8783700, 8783198 and 8787558 all dated 15.01.2026 filed by CB M/s Sunway Logistics Pvt. Ltd.*) and M/s Sachin Enterprises (*SB No. 8767536, 8767477, 8787642 and 8787890 all dated 15.01.2026 filed by CB M/s Sunway Logistics Pvt. Ltd.*) were examined in the presence of panch witnesses, Customs officers and representatives of the exporters and Customs Brokers, wherein the goods were de-stuffed, examined and samples were drawn, as recorded in the respective Panchanamas. During the examination and as per test reports received from DYCC, the goods covered in above Shipping Bills were found to be mis-declared in respect of quantity, value and classification of goods, with the intent to avail inadmissible export incentives.

2.4 It was also observed by the investigating agency that the exporters had undertaken a substantial number of exports in the recent past and had claimed export incentives such as Drawback and RoSCTL. However, scrutiny of the ICES/BRC module revealed that no realization of export proceeds had been recorded against such past exports, despite the significant export turnover.

2.5 The investigation also examined the genuineness and functioning of the exporters concerned and coordinated search operations of office address of Exporters, Customs Brokers, and Forwarders were conducted at multiple premises in Mumbai on 21.01.2026, 23.01.2026 and 31.01.2026. It was found that the exporters handled by the Customs Broker in the present case were non-genuine/non-existent or were not in actual control of the export operations. The investigation further indicated that the actual export activities were being coordinated and controlled through unidentified/non-determined persons and intermediaries operating behind the façade of the declared exporter entities. It was also found that the export activities, including routing of invoices and packing lists, coordination with intermediaries and Customs clearance agents, logistics and processing of export documentation, were being carried out through a concealed and coordinated network.

3. PAST EXPORTS PROFILE & REMITTANCE ANALYSIS

3.1 In order to investigate past consignments, data was retrieved from ICES from IEC inception dates of these exporters. The details of the past Shipping Bills with the BRC remittance status are tabulated as under.

Table-I

Sr. No.	Exporter Name	IEC Issuance Date	No. of SB	Total Past FOB Value	Drawback	RODTEP	ROSCTL	TOTAL FOB realized as per ICES Report
1	M/s ASUS ENTERPRISES	24.12.2024	48	₹ 16.98 Cr	₹ 55,94,261	₹ 76,311	₹ 75,82,099	0
2	M/s LIBRA MULTITRADE COMPANY	27.03.2025	44	₹ 8.92 Cr	₹ 29,05,038.38	₹ 1,04,38400	₹ 37,15,249	0
3	M/s MODRIX APPERAL PRIVATE LIMITED	14.08.2025	50	₹ 2.60 Cr	₹ 10,21,701.32	₹ 2,063	₹ 12,04,193	0
4	M/s SACHIN ENTERPRISES	26.04.2025	64	₹ 17.13 Cr	₹ 50,27,196.23	₹ 2,655	₹ 94,10,901	0
5	M/s VIPUL ENTERPRISES	22.07.2024	14	₹ 1.39 Cr	₹ 3,29,164.99	₹ 78,335	₹ 5,00,310	0
6	M/s. GAURI ENTERPRISES	20.03.2025	65	₹ 17.28 Cr	₹ 55,78,834.29	₹ 3,073	₹ 90,09,896	0

3.2 The role of the Customs Brokers who had filed the Shipping Bills on behalf of the concerned exporters was examined. The investigation found that **M/s NVS Logistics Pvt. Ltd., Customs Broker Licence No. 11/2727**, had filed and handled 25 Shipping Bills of M/s Asus Enterprises, 32 Shipping Bills of M/s Libra Multitrade Company and 3 Shipping Bills of M/s Vipul Enterprises in past, aggregating to the FOB values shown in tabular form below. The details of past Shipping Bills handled by Customs Broker M/s. NVS Logistics Private Limited are as under: -

Table-II

Sr. No.	Exporter Name	No of SB	Total Past FOB Value (in Lakh)

1	M/s ASUS ENTERPRISES (IEC: AZSPA0538J)	25	223.19
2	M/s LIBRA MULTITRADE COMPANY (IEC: DRQPS3832E)	32	270.32
3	M/s VIPUL ENTERPRISES (IEC: AXXPJ4290R)	3	0.70

On analysis of the said data, it was observed that all the six exporters under investigation, namely M/s ASUS Enterprises, M/s Libra Multitrade Company, M/s Modrix Apperal Private Limited, M/s Sachin Enterprises, M/s Vipul Enterprises and M/s Gauri Enterprises, had undertaken substantial export activity within a relatively short span of time from the dates of issuance of their IECs. It is seen that these entities, despite being recently formed / recently activated and lacking any credible business footprint, had filed a large number of Shipping Bills involving high FOB values and had availed / sought to avail substantial export benefits under Drawback / RoSCTL / RoDTEP schemes. However, significantly, the analysis of ICES records further revealed that in respect of all the six exporters, no foreign remittance/BRC realization whatsoever had been recorded against the past exports undertaken by them. Thus, while these entities had exported goods running into several crores of rupees and claimed or generated substantial export incentives, there was a complete absence of realization of export proceeds through banking channels.

3.3 During the investigation, the export pattern appeared abnormal and inconsistent with genuine trade. The exporters lacked proper business premises, infrastructure, stock, records and genuine buyers/suppliers. In some cases, the persons in whose names the firms were registered denied knowledge of the firms or admitted lending their identities for money. Despite showing exports worth several crores, there was no realization of export proceeds or genuine supply/procurement trail. The common patterns in buyers, destinations, documents and Customs Brokers further indicated that these were paper/fly-by-night entities used for non-genuine exports, apparently to claim inadmissible export incentives and other benefits.

4. STATEMENT OF SHRI BABAJI TABAJI AHER, G-Card holder of Customs Broker firm M/s NVS Logistics Pvt. Ltd.

Shri Babaji Tabaji Aher, G-Card holder of Customs Broker firm M/s NVS Logistics Pvt. Ltd. in his voluntarily statement recorded under Section 108 of the Customs Act, 1962 on 07.05.2026 at SIIB (Export), JNCH made the following unequivocal admissions: (a) He stated that M/s NVS Logistics Pvt. Ltd. had filed Shipping Bills in past on behalf of exporters M/s Asus Enterprises, M/s Libra Multitrade Company and M/s Vipul Enterprises. (b) All export-related documents were received through one forwarder namely Shri Navnath Date and that the Customs Broker firm had no direct contact with the exporters. (c) He stated that payments for filing of Shipping Bills were received in cash through Shri Navnath Date. (d) Shipping Bills were filed on the basis of KYC documents, invoices and packing lists received from the forwarder and that such documents were verified online. (e) No physical visit to the exporters' premises was undertaken by the Customs Broker firm. (f) He stated that no discrepancy or suspicious activity was noticed during KYC verification or handling of the export consignments. (g) He stated that the goods were not independently verified prior to filing of Shipping Bills and that the declared goods were verified only during carting of cargo at the CFS. (h) No independent verification regarding genuineness of suppliers was undertaken and that the firm relied upon documents provided through the forwarder/exporters. (i) He stated that the firm had checked GST registration details during KYC verification and claimed compliance with obligations prescribed under CBLR, 2018 and Circular No. 09/2010-Cus. (j) He stated that even though summons issued to the exporters were returned unserved, the firm had filed Shipping Bills after receiving approvals and documents through the forwarder. (k) He further stated that he had nothing further to add in the matter.

5. FACTS ESTABLISHING VIOLATIONS OF CBLR, 2018 (involved in Past shipping bills):

5.1 Investigation has disclosed that M/s NVS Logistics Pvt. Ltd. had filed multiple Shipping Bills on behalf of M/s Asus Enterprises, M/s Libra Multitrade Company and M/s Vipul Enterprises through one Shri Navnath Date, who acted as intermediary and forwarded export documents and approvals to the Customs Broker.

5.2 It is observed that the Customs Broker had no direct interaction with the exporters and accepted documents, instructions and payments through the intermediary named Navnath Datte. The exporters handled by the Customs Broker have been found during investigation to be non-genuine and non-existent at their declared premises. Despite this, the Customs Broker continued to process Shipping Bills solely on the basis of documents forwarded through the intermediary without independently verifying the existence and functioning of the exporters.

5.3 The Customs Broker further admitted that the payment was received in cash and no physical verification of the exporters' premises was carried out and that the goods were not independently verified before filing of Shipping Bills.

5.4 The investigation has already established that the exporters were non genuine entities and not in actual control of the export operations. Despite this, M/s NVS Logistics Pvt. Ltd. continued to process Shipping Bills solely on the basis of documents received through the intermediary without independently verifying the identity, existence and genuineness of the exporters.

5.5 It is therefore observed that M/s NVS Logistics Pvt. Ltd. failed to exercise due diligence and proper verification as required under CBLR, 2018 and handled export consignments through an intermediary without establishing any direct and verifiable interface with the exporters.

5.6 During the course of investigation it has to come to light that the persons connected to the forwarders have not turned up for the investigation and are probably using false/forged aliases with the KYCs of the mobile nos. apprised to be non-existent. Thus, the custom broker by merely saying that they were in touch with the forwarders cannot recuse themselves of the fact that they did not ensure the compliance of CBLR regulations and did not ensure the functioning, existence and genuineness of the exporters. This major lapse cannot be an accidental one but rather goes on to show that the brokers willingly overlooked the facts for material benefits far greater than the ones for just clearance of shipments. Thus, they have played a deliberate and direct role in allowing this syndicate to flourish and were not just limited to clearance of shipments in this case.

5.7 From the above facts, it appears that the Custom Broker did not exercise due diligence in discharging their obligations as required under Regulation **10(e), 10(m) & 10(n) of CBLR, 2018.**

6. In view of the above, the investigation indicates that M/s. NVS Logistics Private Limited (License no. 11/2727 and PAN No. AAHCN9429L) violated, inter alia, the following key provisions of CBLR 2018: -

6.1 *10(e) 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;*

M/s NVS Logistics Pvt. Ltd. failed to exercise due diligence as required under Regulation 10(e) of CBLR, 2018, as they filed multiple Shipping Bills on behalf of M/s Asus Enterprises, M/s Libra Multitrade Company and M/s Vipul Enterprises solely on the basis of documents and instructions received through an intermediary, Shri Navnath Datte, without having any direct interaction with the exporters. Despite receiving payments in cash and having admittedly not conducted any physical verification of the exporters' premises or the export goods, the Customs Broker proceeded to file the Shipping Bills. The exporters were subsequently found to be non-genuine/non-existent at their declared premises. Thus, the CB failed to undertake reasonable verification and due diligence to ascertain the correctness and genuineness of the information/documents furnished for clearance of the export cargo, thereby contravening Regulation 10(e) of the CBLR, 2018.

6.2 *10(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;*

On the facts, M/s NVS Logistics Pvt. Ltd. failed to discharge its duties with the required speed, efficiency and due professional diligence, as they processed and filed multiple Shipping Bills on the basis of documents and instructions routed through an intermediary, Shri Navnath Datte, without establishing a direct and verifiable interface with the exporters. The CB admittedly did not physically verify the exporters' premises or the goods and accepted payments in cash through the intermediary. Despite the exporters subsequently being found non-genuine/non-existent, the CB continued processing their export documents without adequate verification. Such casual and deficient handling of export clearances reflects lack of efficiency and proper discharge of the duties expected from a Customs Broker, thereby rendering M/s NVS Logistics Pvt. Ltd. liable for violation of Regulation 10(m) of CBLR, 2018.

6.3 *10(n) 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 facts clearly establish that M/s NVS Logistics Pvt. Ltd. failed to comply with Regulation 10(n) of CBLR, 2018, as the Customs Broker did not independently verify the IEC, GSTIN, identity, existence and functioning of its clients at their declared addresses. The CB had no direct interaction with the exporters and instead accepted documents, instructions and payments through an intermediary, Shri Navnath Datte. Despite receiving cash payments and having no physical verification of the exporters' premises, the CB continued to file Shipping Bills. Investigation subsequently established that the exporters were non-genuine/non-existent at their declared premises and that persons connected with the intermediaries were using false/forged identities and non-existent mobile KYC details. Thus, mere reliance on documents forwarded through the intermediary, without any reliable, independent and authentic verification of the clients' identity and functioning, constitutes a clear failure to discharge the mandatory obligation under Regulation 10(n) of CBLR, 2018.

7. Regulation 16 of CBLR, 2018 reads as follows:

<u>16. Suspension of license.</u>

(1) Notwithstanding anything contained in regulation 14, the Principal Commissioner or Commissioner of Customs may, in appropriate cases where

immediate action is necessary, suspend the license of a Customs Broker where an enquiry against such Customs Broker is pending or contemplated:

Provided that where the Principal Commissioner or Commissioner of Customs may deem fit for reasons to be recorded in writing, he may suspend the license for a specified number of Customs Stations.

(2) Where a license is suspended under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may he, shall, within fifteen days from the date of such suspension, give an opportunity of hearing to the Customs Broker whose license is suspended and may pass such order as he deems fit either revoking the suspension or continuing it, as the case may be, within fifteen days from the date of hearing granted to the Customs Broker.

Provided that in case the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, passes an order for continuing the suspension, further procedure thereafter shall be as provided in regulation 17.

8. In view of the facts and violations made by CB narrated above, it appeared that M/s. NVS Logistics Private Limited (License no. 11/2727 and PAN No. AAHCN9429L) is liable for their acts of omissions and commissions leading to contraventions of the provisions under Regulation **10(e), 10(m) and 10(n)** of CBLR, 2018, which amounts to breach of trust and faith reposed on the C.B. by the Customs authorities. The Customs Broker M/s. NVS Logistics Private Limited has, therefore, appeared to have failed to fulfil their responsibilities as per the provisions of regulation of CBLR, 2018.

9. Accordingly, the CB License No. 11/2727 of M/s. NVS Logistics Private Limited was suspended vide Order No. 09/2026-27 dated 31.08.2026 by the competent authority. An opportunity for a personal hearing was granted to the CB on 09.09.2026 at 12:30 PM.

RECORDS OF PERSONAL HEARING

10. The personal hearing in the matter was held on 09.09.2026. Shri Nitin Sable, Director of the CB M/s NVS Logistics Private Limited and advocate Shri B Kumar appeared for the hearing. They reiterated written submission dated 02.09.2026 and 08.09.2026. Their submission was taken on record.

WRITTEN SUBMISSION OF THE CB

11. The CB made written submissions dated 02.09.2026 and 08.09.2026 and reiterated the same during the PH, the main contentions and defence of which are summarised below:

11.1 They submitted that Regulation 16 of the CBLR, 2018 is an emergency power to be exercised only where immediate action is necessary and the alleged violation poses an imminent risk to revenue or the integrity of customs procedures. Judicial precedents have held that suspension cannot be justified merely on the basis of past transactions or a pending enquiry, without specific reasons demonstrating urgency. In the present case, the consignments handled by M/s NVS Logistics were past consignments which had already been cleared, and there is no allegation or evidence of forgery, fraudulent invoicing, valuation manipulation, collusion or conscious facilitation, nor any continuing threat to revenue. Hence, they further contended that the suspension order does not satisfy the requirement of immediate necessity under Regulation 16.

11.2 The Customs Broker has mainly contended that they had handled only past consignments pertaining to M/s ASUS Enterprises, M/s Libra Multitrade Company and M/s Vipul Enterprises, and none of the eight live Shipping Bills examined by SIIB (Export) were filed by NVS Logistics. It has therefore argued that the findings relating to misdeclaration, shortage, composition mismatch and overvaluation in the live consignments of other Customs Brokers cannot be attributed to NVS Logistics. The Shipping Bills handled by NVS Logistics were stated to have been RMS-facilitated, without physical examination or DYCC testing, and no misdeclaration was alleged in respect of those consignments.

11.3 With regard to the three exporters, the Customs Broker submitted that it had undertaken KYC verification and obtained documents such as IEC, GSTIN, PAN/Aadhaar, LUT, ITR, bank authorisation letters, cancelled cheques, Authority letters and premises-related documents electricity Bill and rent agreement, as applicable. They have claimed that these documents were obtained from reliable and authentic sources and that no discrepancy or red flag was noticed at the time of filing the Shipping Bills. The Broker further contended that subsequent findings that the exporters/premises were non-existent or closed cannot retrospectively establish failure of verification at the time of export.

11.4 Regarding the alleged contraventions of Regulations 10(e), 10(m) and 10(n) of CBLR, 2018, the Customs Broker has denied the same. They submitted that:

- Regulation 10(e): No incorrect information was allegedly imparted by the Broker to the exporters, and there is no evidence of knowledge, connivance or conscious facilitation.
- Regulation 10(m): No delay or inefficiency in processing the consignments has been alleged, and the Shipping Bills were filed promptly.
- Regulation 10(n): The Broker claims to have verified the IEC, GSTIN, identity and other KYC documents through reliable and authentic sources and contends that physical verification of premises was not mandatory.

11.5 The Customs Broker has also denied the allegation that they received any material or improper financial benefit for facilitating the transactions. It submitted that neither the SCN nor the Suspension Order identifies any specific financial gain, incentive-sharing or other material benefit received by NVS Logistics.

11.6 A further contention has been raised regarding the alleged intermediary Shri Navnath Date. The Customs Broker submitted that the Department neither summoned him nor recorded his statement or produced any document from him. It has therefore argued that reliance upon an untested and unverified allegation regarding the intermediary causes serious prejudice to the defence.

11.7 On the issue of immediate necessity for suspension under Regulation 16, the Customs Broker submitted that all consignments handled by them are past consignments, no live consignments are pending, no revenue risk exists, and there is no allegation of fraud, collusion, document fabrication, incentive-sharing or misdeclaration in the consignments handled by them. It has therefore argued that the requirement of immediate action for suspension is not satisfied.

11.8 In its prayer, the Customs Broker has requested that the Suspension Order dated 31.08.2026 be revoked forthwith and that CB Licence No. 11/2727 be restored to full operation. It has further requested that the allegations under Regulations 10(e), 10(m) and 10(n) be held unsustainable and the proceedings be dropped. Alternatively, they have requested permission to continue business during any further inquiry, subject to reasonable safeguards. They have also sought an opportunity to inspect relied-upon records, produce evidence, cross-examine witnesses and be granted a personal hearing.

DISCUSSION AND FINDINGS

12. I have carefully gone through the records of the Case, the written submissions of the Customs Broker and the submissions made during the personal hearing. The facts of the case and findings of the investigation have been mentioned in the above paras and are not being repeated for brevity.

13. I find that the license of the Customs Broker M/s. NVS Logistics Private Limited (License No. 11/2727) was suspended vide Order No.09/2026-27 dated 31.08.2026 based on the Offence Report received from CEAC, NS-II, Mumbai, Zone -II that the CB has failed to fulfil their obligations laid down under Regulation of CBLR,2018.

14. From the records of the case, it is observed that investigation has revealed that M/s NVS Logistics Pvt. Ltd. has failed to discharge its obligations under Regulations 10(e), 10(m) and 10(n) of CBLR, 2018. The CB had filed multiple Shipping Bills for M/s Asus Enterprises, M/s Libra Multitrade Company and M/s Vipul Enterprises based on documents, instructions and cash payments routed through an intermediary, Shri Navnath Datte, without direct interaction with or independent verification of the exporters. The CB admittedly did not physically verify the exporters' premises or goods, and the exporters were subsequently found to be non-genuine/non-existent at their declared addresses. Thus, the CB failed to exercise due diligence, discharged its duties in a deficient manner, and failed to independently verify the IEC, GSTIN, identity and functioning of its clients as mandated under Regulations 10(e), 10(m) and 10(n) of CBLR, 2018.

14.1 I have gone through the written and oral submission of the CB, as mentioned above and find that CB had handled only past export consignments between April 2025 and October 2025 of three exporter as mentioned above and none of these past Shipping Bills were examined by SIIB (Export) filed by NVS Logistics. It is therefore the findings relating to misdeclaration, shortage, composition mismatch and overvaluation in the live consignments of other Customs Brokers cannot be attributed to NVS Logistics. The Shipping Bills handled by NVS Logistics were stated to have been RMS-facilitated, without physical examination or DYCC testing, and no misdeclaration was alleged in respect of those consignments. Further, CB has submitted KYC verification and required documents such as IEC, GSTIN, PAN/Aadhaar, LUT, ITR, bank authorisation letters, cancelled cheques, Authority letters and premises-related documents electricity Bill and rent agreement, as applicable. They have claimed that these documents were obtained from reliable and authentic sources and that no discrepancy or red flag was noticed at the time of filing the Shipping Bills. Further, I find that there is no evidence on record to establish that the CB imparted any incorrect information to the exporters or that the CB had knowledge of, connived in, or consciously facilitated any non-genuine export activity. The subsequent finding that the exporters were non-existent or that their declared premises were closed/non-functional cannot, in the absence of any further corroborative evidence, retrospectively establish that the CB had failed to undertake the requisite verification at the time of filing of the Shipping Bills.

15. I have gone through the written submission of the CB, as mentioned above, and also the cited judgements in their submission & defense that the immediate suspension in this case in not warranted, some of the few judgements are as follows:

(i) MAA Kamakhya Enterprise vs Pr. Commissioner of Customs (Preventive), Kolkata, 2020 (372) ELT 594 (Tri-Kol.), wherein it was held that:

"*Suspension is an emergency power to be exercised only when immediate action is necessary. Where alleged violations pertain to past periods, suspension is impermissible*"

(ii) Naman Gupta vs CC (Airport & General) Delhi, 2024 (388) ELT 40 (Del.), wherein it was held that:

"Findings based on verification conducted months later cannot be used to conclude that the exporter did not exist at the time of export. The suspension order violates this principle by relying on searches conducted months after the past consignments were filed".

I find that in the present case, the actual offence has occurred around ten months ago, as live shipping Bills filed by other Customs brokers were kept on hold for investigation in January 2026. Further, CB M/s NVS Logistics Pvt. Ltd. had filed and cleared Shipping Bills on behalf of three exporters namely M/s Asus Enterprises, M/s Libra Multitrade Company and M/s Vipul Enterprises during April 2025 and October 2025. Show Cause Notice for the said offence was issued on 03.07.2026 & the same along with RUDs has been received to CB section on 31.08.2026. Further, the license was suspended vide Order No. 09/2026-27 dated 31.08.2026. This indicates that the suspension of the license was within the prescribed time limits set by CBLR, 2018. This adherence to procedural timelines is crucial to ensure fairness and compliance with regulatory requirements.

16. I find that the license of the CB M/s NVS Logistics Pvt. Ltd. (CB No. -11/2727) was suspended vide Order No. 09/2026-27 dated 31.08.2026 based on the Offence Report in the form of SCN received from CEAC, NS-II, JNCH, Nhava Sheva for violation of Regulations 10(e), 10(m) and 10(n) 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.

16.1 I find that the investigation has already completed by SIIB(X), JNCH, Nhava Sheva but the case has not attained finality as the matter is yet to be adjudicated by the jurisdictional Commissionerate and the action against the CB is being conducted on the basis of prima facie role defined in the offence report of CEAC, JNCH, Nhava Sheva. At this stage, continuation of suspension may not be warranted against the CB.

16.2 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.

17. In view of the above discussion and findings, prima facie, at this stage, it's important to gather all the facts and ensure a thorough examination of the Customs broker's role. Jumping to conclusions without a comprehensive review could lead to an unfair assessment. Each piece of evidence needs to be meticulously scrutinised to determine the true extent of the Customs broker's involvement and whether any breaches of duty occurred. Hence, keeping in mind 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 as of now 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.

18. Accordingly, I pass the following order:

ORDER

18.1 I, Commissioner of Customs, CBS (General), Mumbai, in exercise of powers conferred upon me under the provisions of Regulation 16(2) of the CBLR, 2018, hereby revoke the suspension of Customs Broker Licence of M/s. NVS Logistics Private Limited (CB Licence no. 11/2727 and PAN No. AAHCN9429L) that was suspended vide Order No. 09/2026-27 dated 31.08.2026, pending further inquiry proceedings under CBLR, 2018.

18.2 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.

16.9.26

(Ajay Kumar Pandey)
Pr. Commissioner of Customs (General)
New Custom House, Mumbai-I.

To,
M/s. NVS Logistics Private Limited
(License no. 11/2727 and PAN No. AAHCN9429L)
Office Unit No 1006, 10^{th} Floor, Building 61,
Plot No 12, Sector 15, CBD Belapur,
Navi Mumbai, Maharashtra- 400614.

Copy to: -

1. The Pr./Chief Commissioner of Customs, Mumbai Zone-I, II, III.
2. The Pr./Commissioner of Customs, Mumbai Zone-I, II, III.
3. The Commissioner of Customs, CEAC, NS-II, Nhava Sheva, Mumbai-II.
4. EDI of NCH, ACC & JNCH.
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