



प्रधान सीमाशुल्क आयुक्त (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
बेलार्ड इस्टेट, मुंबई - I
BALLARD ESTATE, MUMBAI - I

F. No. GEN/CB/189/2025-CBS

Date: 20.01.2026

DIN: 20260277000000999CCE

ORDER NO. 26 /2025-26 CBS

**UNDER REGULATION 16(2) OF CUSTOMS BROKERS LICENSING
REGULATIONS, 2018**

M/s D.V. Shipping Co. Pvt Ltd. (CB No. 11/946), having registered address at 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 (now Regulation 7(2) of CBLR, 2018) and as such, they are bound by the regulations and conditions stipulated therein.

1.2 A report regarding the offences committed 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 on email dated 10.12.2025, was received in the Customs Broker Section, NCH, Mumbai Zone-I. The report, inter-alia, conveyed the following information:

2. 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. HJMU1545950, WHSU5808370, GCXU5161490, DFSU6156801 and OOLU7619636 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:

SI. No.	BL No. & Date	Container No.	Description of the imported goods declared in Bill of Lading
01	OOLU2705372960/ 31.08.2022	OOCU 7619636	Decorative Kandil
02	EPIRCHNSHA221125/10.09.2022	DFSU 6156801	Bagpack Bag
03	KMTCNB062933 89/29.08.2022	HJMU 1545950	Decorative Kandil & Decorative Crown
04	031C559318/ 09.09.2022	WHSU 5808370	Decorative Kandil & Air Pump
05	OOLU2705372990/ 31.08.2022	GCXU5161490	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 Port 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 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 the Customs Act, 1962, BIS compliance, undeclared goods were found which were not mentioned in the Bills of Lading. Hence, the goods imported in container No. HJMU1545950, WHSU5808370, GCXU5161490, and DFSU6156801 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. OOCU7619636 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 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 submitted the total value of seized goods to **Rs.799.93 Lakhs**.

2.3 The importer had declared the goods viz. Decorative Kandil (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 any BIS certificate for import of such Chinese toys.**

2.4 It appeared that the goods had been imported by mis-declaring the description of goods and did 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 the containers are as under:

Sr. No.	Container No.	Name of CFS where container was examined	Date of examination	Value of seized goods as per Valuation report (in Rs.)
01	OOCU7619636	M/s. Landmark CFS Pvt Ltd., Mundra	03.11.2022	1,41,12,400/-
02	DFSU6156801	M/s. Sea Bird CFS, Mundra Port	15.11.2022	1,18,23,100/-
03	HJMU1545950	M/s. Saurashtra CFS, Mundra	19.11.2022	1,35,36,720/-
04	WHSU5808370	Allcargo Logistics Limited (CFS), Mundra	21.11.2022	2,16,39,400/-
05	GCXU5161490	M/s. Landmark CFS Pvt Ltd., Mundra	22.11.2022	1,88,81,400/-
TOTAL				7,99,93,020/-

2.5 **Recording of statements 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 that:

- (i) M/s. D.V. Shipping Pvt. Ltd. provided Broker Services for import / export consignments at JNCH & Mundra Ports and they had only one branch at Mumbai;
- (ii) 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.
- (iii) Shri Khursheed Shaikh had requested time for paying charges for clearance as he was suffering from money crisis.

(iv) Shri Khursheed Shaikh had visited their office and asked for clearance of the five consignments of M/s. Aman Enterprise.

(v) The contents mentioned in the 05 Panchnamas were true and correct.

(vi) During examination of the consignments imported by M/s. Aman Enterprise, Mumbai, undeclared items were recovered pertaining to BL No. OOLU2705372960 dated 31.08.2022, B/L No. EPIRCHNSHA221125 dated 10.09.2022, B/L No. KMTCNB06293389 dated 29.08.2022, BL No. 031CS559318 dated 09.09.2022 and BL No. OOLU2705372990 dated 31.08.2022.

(vii) Undeclared items, i.e. Chinese toys seized by DRI were found in the consignments of M/s. Aman Enterprise **that were to be cleared through their CHA firm.**

(viii) 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 the Customs Act, 1962 and other relevant laws.

(ix) He knew that import of Chinese toys in India without BIS certificate is banned.

(x) Only after the containers were opened for examination, he came to know of the fact that the consignments imported by M/s. Aman Enterprise were imported without BIS certificate; that all the items had not been mentioned in the Bill of Lading.

(xi) In the instant case, CFS authority had filed B/Es for warehousing at Mundra. That he agreed to the fact that B/Es for re-export of consignments had been filed after the department held the consignments for examination in respect of M/s. Aman Enterprise.

(xii) He agreed that none of the previous 16 consignments of M/s. Aman Enterprise cleared by their firm were filed for re-export. In a similar import of Chinese toys at CTIJ, ICD Mulund had booked a case against them for non-submission of BIS certificate.

(xiii) They were providing clearance services to M/s. Aman Enterprise and had submitted the documents and the information received from them and that he was not aware of any mis-declaration made 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 that:

(i) He was in the business of 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 took order for the supply of Chinese Goods.

(ii) Shri Amith Momaya of M/s. D.V. Shipping was their Customs broker at AP & SEZ Mundra who provided CHA and clearance services at Mundra Port for goods imported by M/s. Aman Enterprise, Mumbai.

(iii) He was residing at KEM/96/5/8, Ramji Bhawanji Chai, Andheri Plot, Squatter Colony, Jogeshwari (East), Mumbai - 400060.

(iv) Shri Bablu provided the relevant import documents i.e. Bills of lading, Invoice and Packing List once the confirmation from supplier was done and thereafter M/s. D.V Shipping, CHA carried out clearance work pertaining to the import consignments of M/s. Aman Enterprise, Mumbai, at Mundra Port.

(v) He had gone through the statement of Shri Amith Momaya recorded on 03.01.2023.

(vi) He had regularly visited the office of Shri Amith Momaya and handed over the import documents (Bills of lading, Invoice, Packing List) pertaining to the import consignments of M/s. Aman Enterprise.

(vii) They had totally imported 22 consignments of M/s. Aman Enterprise, at Mundra and provided details of B/Es filed at Mundra.

(viii) They had not paid anything to M/s. D.V Shipping for providing Customs Broker Services at AP & SEZ, Mundra for M/s. Aman Enterprise.

(ix) 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.

SI. 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	EPTRCHNSHA22I125/ 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

(x) After reading all the panchnamas, he confirmed that the contents of the said panchnamas were true and correct.

(xi) He agreed that during the examination of consignments of M/s. Aman Enterprise pertaining to B/L No. OOLU2705372990 dated 31.08.2022, B/L No. EPIRCHNSHA221125 dated 10.09.2022, B/L No. KMTCNB06293389 dated 29.08.2022 & B/L No. 031CS559318 dated 09.09.2022, undeclared items were recovered.

(xii) He agreed that during the 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 but were seized by the DRI officers.

(xiii) He was aware that mis-declaring or suppressing the details in Bill of Lading, Invoices, packing list of imported goods was illegal and could attract legal actions under Customs Act, 1962 and other relevant laws.

(xiv) 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.

(xv) He knew that all the items had not been mentioned in the Bill of Lading and **he agreed that B/Es for re-export of the consignments had 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 submitted copies of B/Es of import of Chinese goods at Mundra Port by M/s. Aman Enterprise, Mumbai alongwith copy of Bank statement. They had filed B/Es 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.**

(xvi) He did not have any contact number of Shri Bablu, agent of the Chinese supplier, but would try to contact Shri Bablu and ask him to come to Jamnagar to further investigation.

(xvii) In respect of the impugned 05 B/Es, it had been observed that the details shown in Bill of Lading did 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 knew about it as they had filed all the B/Es.**

(xviii) 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 Gudda, Dancing Monkey, Lazer Gun, Friction Car, Squizy animals etc. were found during examination of the consignments imported by them vide B/L No. 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.

(xix) 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 was no difference in the rate of IGST duty between Decorative Kandil, Backpack bag, Decorative Crown, Air Pump" and Chinese toys.

(xx) He agreed 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 consignments for examination, they filed Bills of Entry for re-export to Dubai to avoid any further litigation.

(xxi) 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.

(xxii) He had misdeclared 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.

(xxiii) 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.

(xxiv) 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 could attract legal actions under Customs Act, 1962 and other relevant laws.

(xxv) 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.

(xxvi) 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.

(xxvii) He admitted that he had wrongly stated the facts in his email dated 15.02.2023 stating **that during examination of the 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 did not remember the password of their email address and Shri Amith Momaya of M/s. D.V. Shipping had access to his email id kpshaikhofficial@gmail.com.

(xxviii) He stated that previously a case had been registered against them at Mumbai and the same had been adjudicated imposing penalty of Rs. 1115236/- under Section 114A and penalty of Rs. 400000/- under Section 114AA of Customs Act, 1962 and some amount of penalty has already been paid by him.

(xxix) Recently, 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. 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:

3.1 M/s. Suvikaa Associates, Gandhidham had carried an Inspection of the impugned consignments on 14.09.2023, 15.12.2022, 19.11.2022, 21.11.2022 and 22.11.2022 and submitted a detailed valuation report in respect of the goods covered under the consignments imported by M/s. Aman Enterprises.

Sr. No.	B/E. No. & Date	Container No.	Date of Inspection / Valuation	Value of seized goods as per Valuation report
1	1014688/17.10.2022	OOCU7619636	14.09.2023	1,41,12,400/-
2	1014690/17.10.2022	DFSU6156801	15.12.2022	1,18,23,100/-
3	1016596/18.11.2022	HJMU1545950	19.11.2022	1,35,36,720/-
4	1014691/17.10.2022	WHSU5808370	21.11.2022	2,16,39,400/-
5	1014689/17.10.2022	GCXU5161490	22.11.2022	1,88,81,400/-
			Total	7,99,93,020/-

4. FINDINGS OF THE ADJUDICATING AUTHORITY (AA):

4.1 The importer M/s Aman Enterprise imported various items declaring them as Decorative Kandil (HSN: 95059090), Backpack Bag (HSN: 42022290), Decorative Crown (950590) and Air Pump (84142020) etc., covered under the B/L No. 1014688/17.10.2022, B/L No.1014690/17.10.2022, B/L No. 1016596/18.11.2022, B/L No. 1014691/17.10.2022 and B/L No. 1014689/17.10.2022 in container Nos. OOCU7619636, DFSU6156801, HJMU1545950, WHSU5808370 and GCXU5161490 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, Squizy Animal, Remote Plane and Plastic Small Truck etc., were also found. On enquiry, it was revealed that they did not have any BIS certificate for import of such Chinese toys which were valued to **Rs.799.93 Lakhs** by the Customs Empaneled Chartered Engineer.

4.2 Shri Amith Momaya, Director of M/s. D.V. Shipping Pvt. Ltd., and Shri Khursheedalam Peer Mohammed Shaikh, Proprietor of M/s. Aman Enterprise, **in their respective statements acknowledged that the documents for the re-export of consignments were filed only** after the department had detained the consignments for examination which were imported by M/s. Aman Enterprise.

4.2.2 Shri Amith Momaya confirmed that none of the previous consignments imported by M/s. Aman Enterprise, were cleared for re-export by their firm. 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 import consignments. This indicated 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, could not be released for domestic clearance. Further, they had not submitted any application or request letter for re-export of the impugned goods during the adjudication proceedings.

4.2.3 M/s Aman Enterprises, was fully aware of the true nature of the goods. Nevertheless, they imported those goods, which required a valid BIS certificate, resorting to concealment and willful misrepresentation of the facts. Therefore, it appeared that the importer had wilfully violated the provisions of Section 17(1) of the Act, as they failed to properly self-assess the contested goods. Additionally, they had 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. The toys imported by M/s Aman Enterprises lacked a valid BIS certificate, as required under Section 15 of the BIS Act, 2016. This violation constituted smuggling under Section 2(39) of the Customs Act, 1962, particularly since no application for re-export had been submitted. Consequently, the Adjudicating Authority (AA) found that the goods imported by M/s Aman Enterprises, valued at Rs. 7,99,93,020/-

(Rupees Seven Crores Ninety-Nine Lakhs Ninety-Three Thousand Twenty Only), as assessed by the Customs Empaneled Chartered Engineer, being restricted and/or prohibited in nature in the absence of valid and mandatory BIS certification, could not be released for domestic clearance and hence were liable for absolute confiscation under Sections 111(d), 111(f), 111(i), 111(l), 111(m) and 111(o) of the Customs Act, 1962.

4.3 Role and Liability of M/s Aman Enterprise and its proprietor Shri Khursheedalam Peer Mohammad Shaikh

From the statements of Shri Khursheedalam Peer Mohammad Shaikh, the proprietor of M/s Aman Enterprise recorded under Section 108 of the Customs Act, 1962, it was evident that Shri Khursheedalam Peer Mohammad Shaikh, the proprietor of M/s Aman Enterprises was aware of the facts that the goods covered under the impugned import consignments were misdeclared as Decorative Kandil (HSN: 95059090), Backpack Bag, Decorative Crown and Air Pump, in the place of the undeclared 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. He also admitted that the similar case had been adjudicated against him and fine and penalty was imposed on him in Mumbai and a separate investigation was under process by the DRI, Chennai in a similar matter. Therefore, the Adjudicating Authority found that Shri Khursheedalam Peer Mohammad Shaikh was a habitual offender and had been using this modus operandi for smuggling different restricted goods in contravention to the provisions of Customs Act, 1962 and BIS Act, 2016, through other dummy IECs also to evade payment of Customs duty.

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

From the statements of Shri Amith Momaya, Director of M/s. D.V. Shipping, Mumbai recorded under Section 108 of the Customs Act, 1962, it was evident that he had 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 appeared to show that the Customs broker was 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 had denied any role in the import of Chinese Toys by way of mis-declaration. **Shri Amith Momaya also had access to the e-mail ID 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 was 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. Order of the Adjudication Authority (AA):

(i) The AA vide Order in Original No.MCH/ADC/AKM/166/2024-25, dated 23.10.2024 ordered for absolute confiscation of the impugned imported goods having assessable value of Rs.7,99,93,020/- under Section 111(d), 111(f), 111(i), 111(l), 111(m) and 111(o) of the Customs Act, 1962.

(ii) The 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.

(iii) The 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.

(iv) A penalty of Rs. 75,00,000/- (Rs. Seventy-Five Lakh only) under section 112 (a) and a penalty of Rs. 35,00,000/- (Rs. Thirty-Five Lakh only) under section 114AA of the Customs Act, 1962 was imposed on Shri Amith Momaya, Director of M/s. D.V. Shipping, CHA of M/s. Aman Enterprise.

6. Offence Report:

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, to this office. However, the RUDs for the same had not been received along with the offence report. After several reminders the RUDs for the same were received on 10.12.2025. The following observations have been made in the offence report.

6.1 Role of the Customs Broker.

6.1.1 The Customs Broker (CB) is an agent authorized by the importer to work on their behalf. As per regulations of the CBLR, 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.

6.1.2 In the current instance, it is evident that Shri Amith Momaya, Director of M/s. D.V. Shipping, Mumbai had 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. In his 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 had access to the e- mail id 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.

6.1.3 In view of the above, it appears that CB M/s D.V. Shipping Pvt Ltd. (Licence No.11/946, CB code AAECD0782BCH001), has failed to comply with following regulations of the Customs Brokers Licensing Regulations 2018: -

(a) 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 non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;”

(i) In his statement dated 17.04.2023, Shri Khursheedalam Peer Mohammad Shaikh admitted that he knew that all the items had not been mentioned in the Bill of Lading and he agreed that B/Es for re-export of consignments had 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 submitted copies of B/Es of import of Chinese goods at Mundra Port by M/s. Aman Enterprise, Mumbai alongwith copy of Bank statement. They had filed B/Es 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.

(ii) Further, Shri Khursheedalam Peer Mohammad Shaikh agreed 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 consignments 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/ compliance.

(iii) He stated that he did 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

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

(v) From the above it was clear that the goods were misdeclared in the 05 Bill(s) 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. D.V. Shipping filed Bill of Entry for clearances of the impugned import consignments on behalf of the Importer. Further, as per the Importer's statement, Shri Amith Momaya had access to the mail ID of the Importer. After putting the consignments on hold, Bill of Entry for warehousing for re-export were filed by the CB, with correct declaration. In this regard, 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. Shri Amith Momaya was one of the masterminds in the whole case. The CB has admitted that 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 **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.

Under these circumstances, the CB appeared 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, appeared to have acted hand in glove in the whole scheme, to avoid compliances and evasion of duty.

(b) 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;”

(i) Shri Khursheedalam Peer Mohammad Shaikh admitted that he had 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, admitted that M/s. D.V. Shipping was their Custom broker at AP & SEZ Mundra who provided CHA and clearance services at Mundra Port for goods imported by M/s. Aman Enterprise, Mumbai. The Importer filed warehousing Bill of Entry through the CB, for re-export of the goods only after knowing that the consignment had been detained by the DRI.

Thus, it appeared that 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 ladings, and thus appeared to have violated Regulation 10 (e) of the CBLR, 2018.

(c) 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 revealed that Director of the CB firm, Shri Amith Momaya, was one of the masterminds along with the Importer of M/s Aman Enterprises, in the scheme of misdeclaration and undervaluation to avoid compliances and duty payment. It appeared that 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.

7. In view of the above, I found that Shri Amith Momaya, Director of M/s. D.V. Shipping, Mumbai (Customs Broker) had 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 appeared to show that the Customs broker was one of the masterminds in the instant import of Chinese Toys without BIS certificate.

8. I found that Shri Amith Momaya also had the access of the e-mail Id 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.

9. 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 intent to escape from the stringent import conditions and from the payment of appropriate Customs Duties.

10. Further, I observed that the CB License had been suspended in earlier case. The said case was decided by the competent authority and penalty was levied on the Customs Broker. It appeared that the charges levied on Customs Broker was proved. Further, it was also observed that one more case is pending with Custom Broker Section. In view of this, it appeared that the Custom Broker is a habitual offender and might participate in fraudulent activity in future.

11. Considering the observations made above, it was 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 appeared that the CB was actively involved in the fraudulent activity by mis-declaring the goods without BIS licence.

12. Further, I relied on the judgement 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."

Prima facie, it appeared that the 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 was suspected that the Customs Broker may adopt similar modus operandi in future consignments and the department could not remain oblivious to the danger posed by such an eventuality.

13. From the above facts, prima facie, it appeared that the Customs Broker M/s D.V. Shipping Pvt Ltd. (Licence no. 11/946, CB code AAECD0782BCH001) had failed to fulfil their obligations under Regulation 10 and 13 of CBLR, 2018 and contravened the same. Therefore, for their acts of omission and commission as mentioned above, the CB M/s D.V. Shipping Pvt Ltd. (Licence no. 11/946, CB code AAECD0782BCH001)) appeared to be liable and guilty.

14. Accordingly, the Customs Broker M/s D.V. Shipping Pvt Ltd. (License No.11/946, CB code: AAECD0782BCH001) License was suspended vide Order No. 18/2025-26 dated 15.12.2025 and opportunity of personal hearing was granted to the CB on 02.01.2026 at 01:00 PM.

15. RECORD OF PERSONAL HEARING & WRITTEN SUBMISSION OF THE CB:

The Personal Hearing was granted on 30.12.2025 at 12.30 pm. for which the CB along with his Mr. Ajay Singh, Advocate were present before the undersigned. During the course of hearing, Shri Ajay Singh has requested to allow him to submit his submission within two days of the hearing for which the undersigned has allowed. Thereafter, the CB has submitted his submission on 02.01.2026. The CB has denied all the allegation levelled against him. The details of the submission is as follows:

1) *“Without prejudice to the submissions which are being made hereinafter, we would like to draw kind attention of the Hon’ble Commissioner to the fact that the alleged activities of the Customs Broker, being faulted with in the case, pertain to the year 2022 and after lapse of nearly 3 years, the suspension of the Customs Broking license is totally unwarranted, solely for the reason of 3 years delay. Hon’ble Commissioner may kindly appreciate that Regulation 16 of CBLR, 2018 stipulates that License shall be suspended in the cases where immediate action is necessary. For the sake of brevity, the relevant portion of Regulation 16 is reproduced hereinafter for ready reference.*

“16. Suspension of license. — (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...”

In view of the above, it is our submission that suspension of the Customs Broker is liable to be revoked/ re-instated for this reason alone.

2) *Hon’ble Commissioner of Customs may kindly appreciate that the Customs Broker License Suspension Order dated 15.12.2025 based on the facts as conveyed by the Mundra Customs vide Letter F. No. GEN/CB/ACTN/04/2025/A/G under email dated 10.12.2025 has failed to appreciate that no bill of entry was filed by the Customs Broker M/s. D V Shipping Pvt Ltd, in the case. It is matter of record and undisputed fact that 5 Bills of Entries being Nos. 1014688, 1014689, 1014690 and 1014691, all dated 17.10.2022 and 1016596 dated 18.11.2025, were filed for Warehousing of the goods in **“SELF”** through SEZ. Our client had no role in filing these Five Bills of Entries and therefore, no allegation, whatsoever could have been levelled and sustained against our client for any declaration/ misdeclaration made by the importer in the case of filing Bills of Entries and mis declaring goods therein. Copies of 5 Bills of Entries filed in **‘Self’** as above are enclosed herewith as **Annexure – 1** for ready reference and record.*

3) *Hon’ble Commissioner of Customs may kindly appreciate that even the Shipping Bills for re-export was filed by the SEZ authorities and our client M/s. DV Shipping had no role and therefore, in absence of any filing by the Customs Broker before the Mundra Customs Authorities no allegation, whatsoever could have been levelled and sustained against our client for any attempt of re-export of the offending goods being made by the importer in the case. Copy of 1 Shipping Bill, filed by the SEZ, which our client could lay hands on in the case of M/s. Apsara Exim (one of the 7 consignments as referred in the statements recorded) is enclosed herewith as **Annexure – 2** for ready reference and record. As our client had not filed the Shipping bills in the case, we are not in possession of the other shipping*

bills, if any, filed in the case. We hereby request the Hon'ble Authority to kindly call for the documents and satisfy herself about the submissions made hereinabove.

4) It appears that in the proceedings at hand an attempt to create a prejudice against our client has been made to show that our clients had a role in wrongful declarations before Mundra Customs Authorities in respect of the 5 consignments imported by M/s. Aman Enterprises, by referring to the statements recorded in the case. In the above background, we would like to draw kind attention of the Hon'ble Authority to the statement of the Director of our client dated 03.01.2023, recorded before the investigating officers. Nowhere in the said statement, it has been recorded that the Bills of Entries at Mundra or the Shipping Bills for the re-export were filed by the Customs Broker – M/s. D V Shipping Pvt Ltd. A copy of the said statement dated 03.01.2023 is enclosed herewith as **Annexure – 3** for ready reference and record. We would like to draw kind attention of the Hon'ble Commissioner to Q.9 and Q.10 on internal Pg 3 of the statement, wherein on being asked about the 7 consignments as listed in the Table, out of which the Sr. No. 3 to 7 are the subject matter of the present proceedings, the deponent (Director of our client) has stated that he was about to file Bills of Entries for the above consignments.

Thus, in the case, even as per the statement relied, Bills of Entries were not filed by the charged Customs Broker and therefore no adverse inference can be drawn against the Customs Broker. Further, we would also like to draw kind attention that during the question and answer No. 12 to 22 of the said statement, our client's Director was shown Panchanamas drawn and was asked to confirm the findings of the Panchanama, which were confirmed by our clients and no adverse inference can be drawn therefrom. However, kind attention of the Hon'ble Authority is required to be drawn to Q.23 wherein our client had categorically stated that he came to know about the import without BIS Certificate by M/s. Apsara Exim and M/s. Aman Enterprises only after the department opened the containers for examination. Further, in reply to Q. 25, our client has categorically stated that Bills of Entries for above consignments were filed by the CFS and the above answer is also corroborated by the documents as enclosed Annexure – 1. Further, in reply to Q.26, it has been recorded that in respect of the 7 consignments documents for re-export were filed after the examination, which is factually incorrect as found by our clients on enquiry with Mundra Customs. Our client has been informed that in case of only 1 consignment of M/s. Apsara Exim, Shipping Bill for re-export was filed by the CFS, as already stated hereinabove and therefore, it appears that the statements recorded are not factually correct.

5) Apart from the above, in the statement of Mr. Amith Momaya dated 03.01.2023 it has been recorded that our clients were customs broker and assisted the importer in clearing 16 consignments of M/s. Aman Enterprises and 17 Consignments of M/s. Apsara Exim in the past (Question and Answer No. 6 of the Statement dated 03.01.2023 of Amith Momaya) and it is our submission that no adverse inference can be arrived at on the basis of above imports as no anomaly whatsoever has been alleged or found in respect of those consignments. However, we would like to place on record that the above part of the statement is also factually incorrect in as these Bills of Entries were filed by the importer in "Self" only and we request the Hon'ble Authority to kindly get the said fact verified by calling the records from concerned authorities. It is further submitted that from the records and the statements of Amith Momaya and the Importer, it can be seen that our clients were not aware of any wrongdoing by the importer before the offence was detected by the Customs officers. It is submitted that in absence of any wrongdoing, laxity, negligence on part of the Customs Broker or its Director, the charges as levelled by the Suspension Order cannot be sustained. Copies of Statements of Proprietor of M/s. Aman Enterprises (importer) dated 17.01.2023, 18.01.2023, 30.01.2023 and 17.04.2023 are annexed herewith as **Annexure – 4** for ready reference and record.

6) Statement of the Proprietor of M/s. Aman Enterprises was recorded on 17.01.2023, 18.01.2023, 30.01.2023 and 17.04.2023 and in the said statements the proprietor of importer (Q&A No. 7 and 8 of Statement dated 30.01.2023) has categorically stated that Shipping Bills for re-export were filed by them and this is a fact also and we request the Hon'ble Authority to kindly get the said fact verified by calling the records from concerned authorities. Further, the proprietor of importer company in reply to Q. No. 4 of his statement dated 18.01.2023 has categorically stated that Bills of Entry for re-export were filed by the respective importers after the department held the consignments for examination at AP&SEZ, Mundra. The above factual position is also corroborated on perusal of the Bills of Entries showing filed in "SELF" by the importer from copies thereof annexed as Annexure -1 above. This makes it very clear as to why no payments were made to M/s. DV Shipping Pvt Ltd., for clearance of these consignments as stated by the importer in reply to Q&A No. 15 in his statement dated 17.01.2023. In view of the above, it appears that the role of Customs Broker as alleged is erroneous and misconceived in the facts and circumstances of the present case.

7) The only role which can be attributed to our client is sending emails to the Customs Authorities seeking de-stuffing of containers and release thereof, after the containers were kept on hold to avoid penal detention and demurrage charges. This email also was sent from the importer's email id as per his request for which

the password was provided by the importer. It is our submission that the above act on part of our client cannot be faulted with in the facts and circumstances of the case as it does not show any complicity or involvement of our client in the alleged illegal activities of the importer. Another role played by our client was providing staff at the time of examination of the containers by the officers of DRI, as detailed in various Panchanamas recorded in the case. As the Bills of Entries were filed in "SELF" and when the examination was required to be conducted at the request by the importer, our clients extended the services of their staff to assist the Customs officers in examination of the Containers under Panchanama at Mundra Port. This cannot be construed as violation of CBLR or any provisions of Customs Act, 1962 or any Rules made thereunder.

8) *Apart from the above, there is allegation of undervaluation of imported goods, on the basis of Valuation Report by a Chartered Engineer. It is settled position in law that for undervaluation, Customs Broker cannot be held responsible. In the case at hand there is no evidence whatsoever adduced to demonstrate that the Customs Broker was aware of any undervaluation. On the contrary, as already demonstrated hereinabove, that the Customs Broker or its Director was not aware of any irregularity in the Consignment and their role started only after the detention of the imported goods by the Customs officers and was limited to the extent of assisting examination of goods under Panchanama and sending email for de-stuffing of goods and release of containers to avoid detention and demurrage charges.*

9) *It is not out of context that for the acts and omissions of importer, our client has been unnecessarily targeted and penalized. It is a matter of record that the 11 consignments of toys were held by the DRI at Chennai Port for the importing of toys without BIS in the name of a firm M/s. Shine Creations, whose IEC was also created by the proprietor of the importer, As detailed in reply to Q&A No. 14 to 16 in the statement dated 17.04.2023. This clearly demonstrates that the importer has been regularly importing toys in contravention of Regulations and unnecessarily our client has been made scapegoat in the irregularities being committed by the importer.*

10) *On perusal of the Suspension Order being Order No. 18 /2025-26 dated 15.12.2025, it can be seen that the Customs Broker License of M/s. DV Shipping & Co. Pvt Ltd, (CB No. 11/946) has been suspended with immediate effect, pursuant to the report of offence received from the Office of Pr. Commissioner Customs dated 02.04.2025 and email dated 10.12.2025. After the narration of events the violation of following provisions of CBLR, 2018, have been invoked and submissions thereon are made as under:*

i) This order invokes the provisions of regulation 10(d) of the CBLR, 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 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;

Finding: *The said Order at para 7.1 while invoking Regulation 10(d) records that the CB was the mastermind in the instant import without BIS for Chinese Toys. This conclusion is arrived at on account of the fact that previous consignments were cleared for home consumption and the present 5 containers were warehoused for re-export after they were flagged by the investigating agency. Further it was alleged that the CB had access to the email of the Importer and therefore the Director of the CB was one of the masterminds of the imports.*

Submission: *There is nothing on record to show that the CB was aware of the fact that the containers contained Toys; deposition of the CB makes it clear that he became aware of the toys in the container only after the containers were examined. Having no knowledge of the mis-declaration he could not have informed the Customs Authorities of any misgivings by the importer. So far as the access to the email ID of the Importer is concerned, it is submitted that there is nothing on record to establish that the email account of the importer contained the actual details of the contents of the said 5 containers. The access to emails were granted at the time of request of release of the containers which was long after the opening of the containers by the investigating agency. It is submitted that there is nothing on record to show that the CB was aware of any misdeclaration, the subject order takes into consideration the statements out of context while arriving at a conclusion that there was a violation of Regulation 10(d) by the CB. So far as the charge of not bringing any of the above to the notice of the Customs, it is submitted that none of the aforementioned allegations and averments are founded on facts and are merely conjunctures of investigation and thus none of these could have been brought to the notice, when such fact never existed. As regards not advising our clients to comply with the rules and regulations and stipulations of the act, we submit that we have always advised our clients to comply with the provisions and there is nothing on record to establish otherwise. Without prejudice to the aforesaid submission, it is submitted that the said allegations do not fit the framework of Regulation 10(d). Therefore, it is humbly prayed that even prima facie the charge of violation of Regulation 10(d) against the CB cannot be sustained and suspension of the CB License pursuant thereto cannot be continued.*

ii) Further, the present order proceeds to invoke the provisions of regulation 10(e) of the CBLR, which reads as under

(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;

Finding: *The order while invoking the said provision records that the CB has contravened the provisions of regulation 10(e) has stated that the Importer admitted that email ID and password was given to the CB and that the importer had filed the warehouse Bill of Entry through the CB for re-export after they knew that the containers had been detained. It is alleged that the CB failed to act diligently in a matter and got purposely involved in the import of toys by mis declaring them.*

Submission: *In this regard, we would like to reiterate our submissions as made in Para 2 to 6 above, wherein it has been demonstrated with documentary evidence that the Customs Broker had not filed the Bills of Entries in the case at hand and even the re-export Shipping Bills were not filed by them. As far as sending of email is concerned, we would like to once again at the cost of repetition would like to submit that the same was only for the purpose of seeking permission for de-stuffing of containers and release thereof, after the containers were kept on hold to avoid penal detention and demurrage charges. This email also was sent from the importer's email id as per his request for which the password was provided by the importer. It is our submission that the above act on part of our client cannot be faulted with, in the facts and circumstances of the case as it does not show any complicity or involvement of our client in the alleged illegal activities of the importer.*

iii) The subject order further refers to provisions of Regulation 13(12) which reads as under:

"The Custom 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 the acts and omissions of his employees during their employment."

Finding: *While invoking the said regulation the following inferences have been relied upon in the subject order. CB failed to exercise proper supervision over its employee Mr. Amith Momaya, who is alleged to be one of the masterminds.*

Submission: *The said regulation has been invoked on the basis of the presumption that Amith Momaya had knowledge of the mis-declaration, it is submitted that this only a presumption as neither the statement of the importer nor the statement of Amith Momaya indicates that he possessed any knowledge*

of the contents of the detained containers. In absence of any act or omission on the part of Customs Broker as they have not filed Bills of Entries and Shipping Bills in the case, the charges as levelled is totally erroneous and misplaced.

11) The subject order from para 8 therein records, certain conclusions, such as Amith Momaya being in constant touch with the Importer for communication with the department has rendered to be the mastermind in the import of Chinese toys. In this regard we would like to submit that the above averment is at the best an assumption without any evidence whatsoever. In the case at hand, for the reasons best known to the investigating agency, our client has been made a scapegoat and penalized without any sustainable evidence. Allegations are required to be backed by tangible and sustainable evidence, merely on assumptions, wild allegations have been made, random statements recorded, which are neither factually correct nor corroborated by the documents of the case. It is our submission that in view of the submissions and documents annexed herewith the conclusions as being drawn are unwarranted and without any substance.

12) Once again, it is recorded at para 9 that Amith Momaya had access to the email of the Importer. The context in which access was provided to the Import was very clearly established and cannot be found fault with. When there is nothing on record to show that details of actual imports were available in the emails of the Importer no fault could be found with the employee of the CB in assisting the Importer to send emails to the department in order to obtain release of the containers. Conclusion being drawn that the CB was involved in the tainted imports in any manner is without any evidence, uncalled for in the facts and circumstances of the case.

13) Adverse inference has been drawn from a previous suspension of the license of the CB, it is submitted that the suspension was revoked after the enquiry report was put up before the Commissioner. Therefore, the past suspension prior to enquiry may please not be considered in the present case.

14) Therefore, we on behalf of our client, M/s. D V Shipping Co. Pvt Ltd., hereby pray and request that the Hon'ble Pr. Commissioner may kindly revoke the suspension and reinstate the Customs Broker License and a decision on the issue may please be taken only after due consideration of all evidences on record and appropriate inquiry into the matter is conducted."

16. Discussions and Findings:

On going through the facts of the case, Offence Report, RUDs and the above submissions made by representative Mr. Ajay Singh, Advocate & Associates, I find the following:

(i) The CB alleged that this case pertains to the year 2022 and after lapse of nearly 3 years, the suspension of the Customs Broking license is totally unwarranted, solely for the reason of delay of 03 years.

In this regard, I find that the offence report 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 subsequently e-mail dated 10.12.2025 was received in the Customs Broker Section, NCH, Mumbai Zone-I and thereafter CBS section has initiated action immediately against the CB under Regulation 16 of CBLR, 2018 and suspended the CB licence vide Order No. 18/2025-26 dated 15.12.2025. It is evident that there is no delay in processing under CBLR 2018.

(ii) The CB submitted that no bill of entry was filed by the Customs Broker M/s. D V Shipping Pvt Ltd, in the case. It is matter of record and undisputed fact that 5 Bill(s) of Entry being Nos. 1014688, 1014689, 1014690 and 1014691, all dated 17.10.2022 and 1016596 dated 18.11.2025, were filed for Warehousing of the goods in **“SELF”** through SEZ. Our client had no role in filing these Five Bills of Entries.

In this regard, I find that in view of the statement of Importer recorded during the investigation wherein he inter alia stated that he went to Shri Amith Momaya's office many times to hand over the import documents for clearance of the impugned goods. it is evident that Shri Amith Momaya, Director of M/s. D.V. Shipping, Mumbai had been in constant touch with Shri Khursheedalam Peer Mohammad Shaikh, the proprietor of M/s Aman Enterprise 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. In the statement dated 03.01.2023, Shri Amith Momaya of M/s. D.V. Shipping had denied any role in the import of Chinese Toys by way of mis-declaration. Shri Amith Momaya also had access to the e-mail ID 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.

(iii) The CB contends that even the Shipping Bills for re-export was filed by the SEZ authorities and our client M/s. DV Shipping had no role and therefore, in

absence of any filing by the Customs Broker before the Mundra Customs Authorities no allegation, whatsoever could have been levelled and sustained against our client for any attempt of re-export of the offending goods being made by the importer in the case.

In this regard, I find that Shri Khursheedalam Peer Mohammad Shaikh admitted in his statement that he had 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, admitted that M/s. D.V. Shipping is their Custom broker at AP & SEZ Mundra who provided CHA and clearance services at Mundra Port for goods imported by M/s. Aman Enterprise, Mumbai. The Importer filed 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.

(iv) The CB contends that from the records and the statements of Amith Momaya and the Importer, it can be seen that our clients were not aware of any wrongdoing by the importer before the offence was detected by the Customs officers. It is submitted that in absence of any wrongdoing, laxity, negligence on part of the Customs Broker or its Director, the charges as levelled by the Suspension Order cannot be sustained.

I find that the above submissions made by CB is not correct as Panchanama drawn on dated 21.11.2022 at All Cargo Logistics Ltd (CFS) Mundra, M/s Landmark CFS Pvt. Ltd., Mundra Kutch clearly indicates that during the drawal of Panchama, Shri Dhiren D. Gajra, Dock clerk of CB was present and he signed the panchanama as witness. Even he produced all the relevant documents i.e. B/L, Packing List, copy of Bill of Entry to the panchanama officer. If CB is not involved in this case, then how was his employee present during the course of Panchanama.

Further, in the statement of Shri Amit Momaya recorded under Section 108 of Customs Act, 1962 he accepted that Shri Khursheedalam Peer Mohammad Shaikh often visited his office in relation with two consignments of M/s Apsara Exim & M/s Aman Enterprise. During the recording of statement, he was shown the Panchanama dated 03.11.2022 and on being asked about the mis-declaration of the goods, he admitted that during the examination undeclared items were also found in the consignments.

In view of the above, it is proved that the above submissions given by representative of the CB during PH dated 02.01.2026 are mere after thoughts.

I find that the CB denied the allegations in respect of violation of Regulations 10(d), 10(e) and 13(12) of the CBLR, 2018. However, under the

factual matrix of the case, I find that all the charges levelled against the CB under CBLR, 2018 are valid as the CB while recording the statement by the SIO, DRI, Jamnagar accepted all the allegations and it was indicated that the CB was involved in the fraudulent activity. Therefore, I observe that the charges levelled against the CB under CBLR, 2018 are precise and sustainable.

Considering the observations made above, it is important to mention that a 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 in connivance with the importer. Thus, it appears that the Customs Broker has violated provisions of the CBLR, 2018 and thus rendered themselves liable for penal action under the CBLR, 2018. In this regard, I rely on the following judgement/caselaws:-

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

"the CHA occupies a very important position in the Custom House. The Customs procedures are complicated. The importers have to deal with a multiplicity of agencies viz. carriers, custodians like BPT as well as the Customs. The importer would find it impossible to clear his goods through these agencies without wasting valuable energy and time. The CHA is supposed to safeguard the interest of both the importers and the Customs. A lot of trust is kept in CHA by the importers/exporters as well as by the government agencies. To ensure appropriate discharge of such trust, the relevant regulations are framed. Regulation 14 of the CHA Licensing Regulations lists out obligations of the CHA. Any contravention of such obligations even without intent would be sufficient to invite upon the CHA the punishment listed in the Regulations".

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

"6.1 These provisions require the Customs Broker to exercise due diligence to ascertain the correctness of any information and to advice the client

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

17. In view of the discussions held above, I have no doubt that the suspension of the CB Licence vide Order No.18/2025-26 dated 15.12.2025 under Regulation 16 of the CBLR, 2018 was just and proper. The said regulation reads as: -


"16. Suspension of license. (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."

From the above facts, prima facie, the Customs Broker M/s D.V. Shipping Pvt Ltd. (Licence No. 11/946, CB code AAECD0782BCH001) appears to have failed to fulfil their obligations under Regulation 10(d), 10(e) and 13(12) of the CBLR, 2018 and contravened the same. Therefore, for their acts of omission and commission as discussed above, the CB M/s D.V. Shipping Pvt Ltd. (Licence No. 11/946, CB code AAECD0782BCH001) appears to be liable and guilty. It is suspected that the Customs Broker may adopt similar modus operandi in future consignments and the Department cannot remain oblivious to the danger posed by such an eventuality. Accordingly, I pass the following Order:

ORDER

18. I, Commissioner of Customs (General), in exercise of the powers conferred upon me under the provisions of Regulation 16(2) of the CBLR, 2018, hereby order that the suspension of the Customs Broker Licence of M/s D.V. Shipping Pvt Ltd. (Licence No. 11/946, CB code AAECD0782BCH001) ordered vide Order No.18/2025-26 dated 15.12.2025 shall continue pending inquiry proceedings under Regulation 17 of the CBLR, 2018.

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.


20/1/26
(SHRADDHA JOSHI SHARMA)
Commissioner of Customs (G)
NCH, Mumbai-I

To,
M/s. M/s D.V. Shipping Pvt Ltd.
(Licence no. 11/946, CB code AAECD0782BCH001)
Address: - 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. CIU's of NCH, ACC & JNCH.
3. The Commissioner of Customs, Mumbai Zone I, II, III.
4. EDI of NCH, ACC & JNCH.
5. BCBA.
6. Office copy.
7. Notice Board.