



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

संचिका सं /F. No.- S/8-14/2011 CBS Admn

आदेश दिनांक/Date of Order: 13.07.2023

CAO No. 28/CAC/PCC(G)/SJ/CBS Adj

जारी दिनांक/Date of issue: 14.07.2023

संख्या:

DIN : 20230777000000717767

द्वारा जारी : सुनील जैन  
प्रधान आयुक्त, सीमाशुल्क(सामान्य)  
मुंबई -400 001

Issued By : Sunil Jain  
Pr. Commissioner of Customs(Gen.),  
Mumbai – 400 001.

**ORDER-IN-ORIGINAL मूल आदेश**

**ध्यान दीजिए/ N.B. :**

1. यह प्रति उस व्यक्ति को निजी उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की जा रही है।  
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2. इस आदेश के विरुद्ध अपील माँगे गए राशी के **7.5%** के भुगतान पर सीमाशुल्क अधिनियम, 1962 की धारा 129A(1B)(i) के संबंधमें सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ सिर्फ जुर्माना ही विवादित हो। यह अपील इस आदेश के संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण (कार्यविधि) नियमावली, १९८२, के प्रावधानों के अंतर्गत, यथोत्तखंडपीठ में स्वीकार्य है।

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

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

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

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

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

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

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

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

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

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

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



## **Brief Facts of the Case**

M/s. Prashant Freight Forwarders P. Ltd (PAN No. AACCP9496Q) (hereinafter referred as the Customs Broker/CB/Customs House Agent/CHA) is holder of Customs Broker License No. 11/477, issued by the Commissioner of Customs, Mumbai under Regulation 10(1) of the CHALR, 1984 (Now Regulation 7(2) of CBLR, 2018) and as such they are bound by the regulations and conditions stipulated therein.

**2.** An offence report in the form of Show Cause Notice vide F. No. SG/Misc-111/06-07-SIIB(I) dated 16.06.2011 from SIIB(I), JNCH was received on 29.06.2011 and vide the said offence report, it was informed that Shri. Syed Nasir Hussain, Proprietor of M/s. Meesal Impex P. Ltd., through CHA M/s. Prashant Freight Forwarders P. Ltd. (CHA No.11/477) filed Bill of Entry No.843283 dated 20.07.2006 for the clearance of cosmetics having declared value of USD 10050.50 (CIF).

**2.2** On examination of the goods, it was found that "Cosmetics" consisted of various reputed brands like Revlon, Nivea, Johnson & Johnson, Gatsby etc. though no brand was mentioned in the Bill of Entry. The Country of Origin found on the goods was also other than China, as against China declared in the import documents. Thus, the goods appeared to be misdeclared in respect of brand and country of origin, consequently declared value did not appear to be the correct transaction value. Hence, the Bill of Entry was taken up for investigation.

**2.3** As per the provisions of the Drugs and Cosmetics Rules, 1945, the importer was required to obtain an "NOC" for release of the consignment. The importer obtained an "NOC" on the Bill of Entry, which had the stamp & the signature as Dr. Ramakrishna, Asst. Drug Controller (ADC), JN Port, Nhava Sheva. During the course of investigation, the statement of Dr. Ramakrishna, Asst. Drug Controller, JNCH was recorded under Section 108 of the Customs Act, 1962 on 07.12.2006, wherein he interalia stated that he had been issuing "NO OBJECTION" for release of goods imported through Nhavasheva requiring such NOC under Drug and Cosmetics Rules 1945; that the B/E. No. 843283 dated 20.07.2006 was not submitted to the office of ADC as it did not have the "Entry Number" which is put on the B/E whenever such Bills of Entry are presented for ADC's NOC; that the handwriting of signature and stamp appearing on the subject B/E was not his or from his office. Thus, the importer had tried to clear the goods by forging the ADC NOC required for the release of the impugned goods.

**2.4** In his statement dated 07.03.2007, Shri. Sanjiv Shah, Director of M/s. Prashant Freight Forwarders (CHA No.11/477) inter-alia stated that he and his mother are the Directors of M/s. Prashant Freight Forwarders, which is a Private



Limited Company; that he is the holder of the licence and his mother is a non-working Director; that he was introduced to the importer Shri. Syed Nasir Hussain by Shri. Karnik, who is a transport agent and known to him for the last 4 years; that Shri. Syed Nasir Hussain had visited his office in July 2006 and asked him to clear the subject consignment after negotiating the commission amount and also submitted the required documents like Bill of Lading, Invoice, Packing List etc; that as per procedure mentioned in the Regulation 13 of the CHALR Regulations, 2004 he had obtained an authority letter from the importer in the Job Register and further submitted a photocopy of the authority letter but could not show the Job Register stating that the register had been taken away by DRI, Mumbai-G Cell in connection with another case; that after receiving the documents the job of clearance of the subject consignment was entrusted with his employee Shri. Pankaj Singh; that Shri. Pankaj Singh obtained the Delivery Order from the shipping Company, generated the check list for the B/E, presented the B/E for assessment and examination, including the drawing and sealing of samples.

**2.5** In his statement dated 16.03.2007, Shri. Pankaj Singh, employee of the CHA, stated that after receiving the import documents from his office, he had completed the procedures of clearance of the subject consignment upto the stage of examination of the goods; that on findings the goods to be of reputed brand, during examination, he had telephonically informed Shri. Sanjiv Shah about it; in September 2006, he had accompanied Shri. Syed Hussain to the office of SIIB(I), JNCH, where he was given the Bill of Entry for obtaining NOC from ADC and that he had handed over the Bill of Entry to Shri. Sanjiv Shah on the same day and that he had not gone to the office of the ADC for obtaining NOC; that he did not know the present address or telephone number of Shri. Syed Hussain and that he had last time met in his office in the month of October 2006.

**2.6** Shri. Syed Nasir Hussain of M/s. Meesal Impex P. Ltd in his statement dated 15.06.2007 recorded under Section 108 of the Customs Act, 1962 stated that he had entrusted the work of clearance of the subject consignment to one Shri. Dhiren and Shri. Dhiren informed him that his goods are struck because they are found to be of reputed brands and that he was required to come to Bombay to give statement; that he visited Nhava Sheva Custom House at the end of Aug.2006 and was explained by Shri Dhiren that he was required to give statement to Customs as to why he had imported branded goods; however, after five days of waiting, Shri. Dhiren asked him to go back after assurance that he would get the goods cleared soon; further, Shri. Dhiren asked him to give some blank letter heads with his signature for correspondences with the Customs authorities, which he did. Further on 18.06.2007, he produced copies of Driving Licence and Identity Card issued by the Election Commission of India bearing his



photographs. In his further statement dated 18.06.2007, Shri. Syed Nasir Hussain stated that he had not given any authority to Shri. Dhiren or the CHA for clearance of the subject goods; that he had given few letter heads of his firm duly signed by him to Shri. Dhiren for the clearance of the goods during his visit to Bombay at the end of August, 2006.

**2.7** The Director of the CHA firm, Shri. Sanjiv Shah and their employee Shri. Pankaj Shah were produced before Shri. Syed Nasir Hussain, who stated that he had not met these persons before and had not dealt with them any time for any work. When Sanjiv Shah was asked to identify the person in the above said documents as Shri. Syed Nasir Hussain, he stated that he could not confirm that the person in the photograph was the same Mr. Hussain who had come to his office. When Shri. Syed Nasir Hussain was presented before Shri. Sanjiv Shah, who stated that he did not recognize him to be the same Mr. Hussain who had visited his office in July, 2006 and he further stated that after the person named Mr. Hussain had left one Mr. Dhiren came to him with original documents and authority letter for clearance of goods and introduced himself as the representative of the importer and it was Dhiren with whom he used to deal on day to day basis; that Mr. Dhiren had obtained the ADC NOC and thereafter as per the instructions of Shri. Sanjiv Shah, the documents were submitted to SIIB(I) by his employee Shri. Pankaj Singh.

**2.8** In his statement recorded on 18.06.2007, Shri. Pankaj Singh stated that he had informed Shri. Sanjiv Shah, Director of M/s.Prashant Freight Forwarders about the Docks objection in respect of the subject Bill of Entry and during that time Shri. Sanjiv Shah had introduced him to one person and informed that the said person was Dhiren and was the representative of the importer; he had again met Shri. Dhiren after Shri. Sanjiv Shah had asked him to bring the import documents from SIIB(Import) for obtaining ADC NOC; at that time Shri. Dhiren introduced one person by the name Shri. Syed Nasir Hussain and informed that the said person was the importer; that after obtaining the documents from SIIB, the same were handed over to Shri. Sanjiv Shah; the documents were returned by Shri. Sanjiv Shah after two days and he asked him to return the documents to SIIB and informed that ADC NOC has been obtained. When Shri. Pankaj Singh was shown copies of above-mentioned identity card and driving licence, he said that the person in these documents was not the Shri. Syed Nasir Hussain who had been introduced by Shri. Dhiren. When Shri. Syed Nasir Hussain was presented before Shri. Pankaj Singh for identification, Shri. Pankaj Singh stated that the person presented before him was not the person who had been introduced to him as Syed Nasir Hussain by Shri. Dhiren.

**2.9** From the above it appeared that Shri. Dhiren was the person with whom both Shri. Syed Nasir Hussain and Shri Sanjiv Shah were interacting to clear the



subject consignments. Despite several reminders by SIIB (Import), JNCH, Shri Sanjiv Shah, Director of M/s. Prashant Freight Forwarders, CHA 11/477, has not furnished the particulars/whereabouts of Shri. Dhiren and Shri. Karnik nor submitted the authorization given by the importer and has also not submitted the job register pertaining to the subject Bill of Entry No.843283/20.07.2006.

**2.10** From the above, it appeared that the said Shri. Dhiren and Shri. Karnik, in respect of whom no details are provided by the CHA, are fictitious persons. The CHA appeared to have colluded with the importer in the attempt to misdeclared the goods in respect of brands, country of origin, value and also participated in the act of forgery of the ADC NOC for the release of the goods.

**3.** In view of the facts stated above, it appeared that, prima facie, the Customs Broker M/s. Prashant Freight Forwarders Pvt. Ltd had therefore failed to fulfil their responsibilities as per Regulations 13(a), 13(d), 13(e) & 13(n) of the CHALR, 2004 of [Now, 10(a), 10(d), 10(e) & 10(m) of CBLR, 2018] and liable for penal action under following relevant Regulations of CHALR, 2004 (Now CBLR, 2018).

**Regulation 13(a) of CHALR, 2004** (Now Regulation 10(a) of CBLR, 2018): - "*A CHA shall obtain an authorization from each of the companies, firms or individuals by whom he is for the time being employed as Customs House Agent and produce such authorization whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs.*".

**Regulation 13(d) of CHALR, 2004** (Now Regulation 10(d) of CBLR, 2018): - "*A CHA shall advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs.*".

**Regulation 13(e) of CHALR, 2004** (Now Regulation 10(e) of CBLR, 2018): - "*A CHA shall exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage.*".

**Regulation 13(n) of CHALR, 2004** (Now Regulation 10(m) of CBLR, 2018): - "*A CHA shall ensure that he discharges his duties as Customs House Agent with utmost speed and efficiency and without avoidable delay* "

**4. SUSPENSION OF LICENSE AND ISSUANCE OF NOTICE:** In view of the facts stated above, CB, M/s. Prashant Freight Forwarders P. Ltd (PAN No. AACCP9496Q) (CB No. 11/477) was found liable for their acts of omission and commission leading to contraventions of the provision under Regulation 13(a), 13(d), 13(e) & 13(n) of the CHALR, 2004 (Now 10(a), 10(d), 10(e) & 10(m) of CBLR, 2018). Therefore, prima facie, it appeared that the CB failed to fulfil their



responsibilities as per provisions of regulations of CHALR, 2004 (Now CBLR, 2018). Hence, in exercise of powers conferred under the provisions of Regulation 20(2) of CHALR, 2004, the licence of the CB, M/s Prashant Freight Forwarders P. Ltd. (CB No. 11/477) was suspended by the Commissioner of Customs (General), NCH vide Order No. 10/2011 dated 13.07.2011 and the same was continued vide Order No. 27/2011 dated 10.10.2011. Further a Notice F No. S/8-14/2011 Admn. dtd. 09.11.2011 was issued to the CB, M/s. Prashant Freight Forwarders P. Ltd informing them that enquiry under Regulation 22 of the CHALR, 2004 was instituted against them. Commissioner of Customs (General), Mumbai vide Order vide F No. S/8-14/2011 admin dated 09.11.2011 appointed Shri Pravin Chandra, then Deputy Commissioner of Customs as the inquiry Officer and Shri Yogesh K. Arora, then Appraising Officer as Presenting officer. The Inquiry Officer was transferred in another department on deputation and due to administrative reasons, another IO could not be appointed. Hence, IO submitted his Inquiry Report after long time.

## **5. INQUIRY REPORT**

Inquiry Officer submitted inquiry report dated 21.03.2023 wherein the charges against CB M/s. Prashant Freight Forwarders P. Ltd (CB No. 11/477) i.e. violation of Regulation 13(a), 13(d), 13(e) & 13(n) of the CHALR, 2004 (Now, 10(a), 10(d), 10(e) & 10(m) of CBLR, 2018) were held 'Proved'.

**5.2** IO submitted that a letter vide F. No. SEEPZ SEZ/ADMN/ JDC0/17/ 2019-20/21330 dated 22.12.2021 was written to M/s Prashant Freight Forwarders Pvt. Ltd., requesting him to present before him on 29.12.2021 for preliminary enquiry and a copy was forwarded to Shri. Yogesh Arora, Assistant Commissioner, CGST, Mumbai West Commissionerate, Presenting Officer with a request to attend the inquiry proceedings on the fixed date and time. An e-mail was also sent to Shri Sanjiv Shah, Director of the CHA firm on 23.12.2021, on email id - [iamsanjiv@gmail.com](mailto:iamsanjiv@gmail.com) requesting him to attend the preliminary enquiry on 29.12.2021. Again, a mail was forwarded on 28.12.2021, enclosing all the earlier mails and requesting the CHA to attend the hearing on 29.12.2021. Shri Sanjiv Shah was also telephonically contacted to attend the inquiry proceeding. However, Shri Sanjiv Shah replied to the Inquiry Officer on official mail id: [jdcpc-mah@gov.in](mailto:jdcpc-mah@gov.in) from his mail id [iamsanjiv@gmail.com](mailto:iamsanjiv@gmail.com) on 29.12.2021 stating that "May we inform you that the subject CHA License has been cancelled and the security deposit forfeited. The Company itself has also been closed for the past 10 years. We are not interested to pursue the matter any further; hence we will not attend in the matter"

**5.2.2** IO further submitted that the date for the second and third preliminary hearing in the subject case was fixed on 19.01.2022 and 18.02.2023. In view of



the above, Inquiry Officer and the Presenting officer were present & attended the meeting on fixed dated but Shri Sanjiv Shah did not attend any proceedings. The letters sent to Shri Sanjiv Shah also returned back unclaimed from the postal authority.

**5.2.3** IO submitted that the CHA neither attended any of the three preliminary inquiry meetings nor presented any documentary evidence in support or in defense of the Article charges levelled against him in the Suspension Order No. 10/2011 dated 13.07.2011. Thus, it was proposed by the presenting Officer that in absence of any oral evidences as well as documentary evidences brought on records by the CHA, the Article of Charges may be analyzed and presented as per the available records and facts examined in the Suspension Order No. 10/2011 dated 13.07.2011 and the Investigation done as per the Show Cause Notice No. F. No. SG/ Misc- 111 /06/07 SIIB (I) dated 16.06.2011.

**5.3 Presenting Officer's Report:** - IO submitted that Presenting Officer submitted his report dated 05.09.2022, wherein he mentioned that CHA has violated all the alleged charges. Presenting Officer discussed the charges as under: -

**5.3.1 Article of Charges-I (Regulation 13(a) of CHALR, 2004):-** In respect of Regulation 13(a) of CHALR 2004, it was submitted that in the subject case the CHA has failed to produce the authorization given by the importer and has also not produced the job register pertaining to the subject Bills of Entry; hence it appeared that the CHA has failed to obtain the authorization as stipulated by Regulation 13(a) of CHALR, 2004.

From the above it appeared that the charged CHA has not obtained the authorization from the IEC holder as no documentary proof is available with the charged CHA. Hence, it is clear that the charged CHA has violated the provision of Regulation 13(a) of CHALR 2004.

**5.3.2 Article of Charge-II (Regulation 13(d) of CHALR, 2004):-** In respect of Regulation 13(d) of CHALR, 2004, it was submitted that in the present case, since the CHA couldn't even recognize the importer, implying thereby that he had not met him while transacting business, the CHA falls foul of having failed to comply with this regulation.

**5.3.3 Article of Charge-III (Regulation 13(e) of CHALR, 2004):-** In respect of Regulation 13(e) of the CHALR, 2004, It was submitted that in the instant case, it appeared that CHA has colluded in the attempt by the importer to clear the goods in contravention of the provisions of the Drug and Cosmetics Rules, 1945 and the Customs Act, 1962, without obtaining the requisite NOC from the Asstt. Drug Controller of India, thereby violating the Regulation 13(e) of CHALR, 2004.



**5.3.4 Article of Charges-IV (Regulation 13(n) of CHALR, 2004):-** In respect of Regulation 13(n), it was submitted that in the instant case, the CHA failed in discharging his duties with efficiency, as demonstrated illegal act of forging of ADC NOC, mis-declaration of country of origin, non-declaration of brands of the imported goods, done with an intention to evade the payment of appropriate duty of Customs, makes the CHA liable for violation of Regulation 13(n) of CHALR, 2004.

**5.4** IO submitted that Presenting Officer submitted his report dated 05.09.2022 to him. The same was sent to Director of the charged CHA, Shri Sanjiv Shah vide letter dated 14.10.2022, However, no reply/comment has been received. Since the beginning Shri Sanjiv Shah has not co-operated in the inquiry and communicated his unwillingness to appear for the personal hearing and didn't respond the letter dated 14.10.2022 hence it is concluded that the CHA has nothing to say in his defense and report needs to be prepared based on the available facts on record.

**5.5 COMMENTS OF THE INQUIRY OFFICER: -**

IO submitted that he had perused the facts of the case, orders issued, ground of imputation, statements recorded, Presenting Officer's report dated 05.09.2022 and charges levied on the CHA. Inquiry Officer discussed the charges as under:

**5.5.1 ARTICLE OF CHARGE – I (Regulation 13(a) of CHALR, 2004): -**

As regards to the allegation of violation of Regulation 13(a) of CHALR, 2004, IO submitted that: -

- (i) In the subject case Shri Syed Nasir Hussain, importer, in his statement on 15.06.2007 stated that he had entrusted the work of clearance of the goods to Mr. Dhiren, however Shri Syed Nasir Hussain in his statement dated 18.06.2007 stated that he had not given any authority letter for clearance of the goods to Mr. Dhiren or the CHA.
- (ii) When Shri Syed Nasir Hussain was presented before Shri Sanjiv Shah, Director of the CHA firm, he couldn't confirm his identity as the person visited in his office in July 2006.
- (iii) When Shri Syed Nasir Hussain was presented before Shri Pankaj Singh, employee of the CHA firm, he said that he was not the person who was introduced as Shri Syed Nasir Hussain, the importer.
- (iv) Shri Sanjiv Shah neither submitted the authorization given by the importer nor the job register pertaining to the Bill of Entry No. 843283 dated 20.07.2006 to the department.

IO found that neither Shri Sanjiv Shah director of the charged firm nor his employee Shri Pankaj Singh could recognize the importer Shri Syed Nasir

Hussain. It means the CHA firm failed to verify the antecedents of the importer and not obtained the authorization from the importer for the clearance of the subject consignment. They could neither produced the authorization nor the job register pertaining to the subject Bill of Entry to the department. Thus, they failed to follow the process defined in Regulation 13(a) of CHLAR, 2004. Accordingly, IO held the article of charge alleging violation of Regulation 13(a) of CHALR, 2004 as " Proved".

#### **5.5.2 ARTICLE OF CHARGE – II (Regulation 13(d) of CHALR, 2004): -**

As regards to the allegation of violation of Regulation 13(d) of CHALR, 2004, IO submitted that: -

- (i) In the subject case, he (IO) found from the available records that the CHA never came into contact with the importer. Shri Syed Nasir Hussain, the importer in his Statement dated 15.07.2007 sated that he entrusted the work of clearing the consignment to Shri Dhiren and he was neither the CHA nor his employee. Shri Syed Nasir Hussain during his statement failed to recognize Shri Sanjiv Shah, Director of the CHA firm and his employee Shri Pankaj and said that he had neither met him nor dealt with anytime for any work. In fact, when Shri Syed Nasir Hussain was presented to Shri Pankaj Singh, he said that he was not the person who was introduced by Shri Dhiren as Shri Syed Nasir Hussain,
- (ii) In view of above facts, he found that the CHA never met the importer Shri Syed Nasir Hussain and took the business for clearance which was violation of Regulation 13(d) of CHALR 2004.

Accordingly, IO held the article of charge alleging violation of Regulation 13(d) of CHALR, 2004 as "Proved".

#### **5.5.3 ARTICLE OF CHARGE – III (Regulation 13(e) of CHALR, 2004): -**

As regards to the allegation of violation of Regulation 13(e) of CHALR, 2004, IO submitted that: -

- (i) In the subject case, imported goods were cosmetics and as per the provisions of Drug and Cosmetic Rules 1945, importer was required to obtain NOC from the Assistant Drug Controller (ADC), JNCH Port, Nhava Sheva for release of the imported consignment. The subject Bill of Entry had NOC which had stamp and signature as Dr Ramkrishna, ADC, JNCH Port, Nhava Sheva. During the investigation, Dr Ramkrishna, ADC JNCH Port on 07.12.2006 stated that when a Bills of Entry presented to his office for NOC, entry number is put on the Bills of Entry. Bill of Entry No.843283 dated 20.07.2006 was never submitted to his office as it did not have that entry number. He further stated that the handwriting of signature and the stamp appearing on the Bill of Entry was neither his nor from his office.



- (ii) Further in his statement dated 18.06.2007 Shri Pankaj Singh, employee of the CHA stated that he informed Shri Sanjiv Shah about the objection in respect of the Bill of entry and on his direction only he brought the Bill of Entry from the SIIB for obtaining ADC "NOC" and handed over to Shri Sanjiv Shah. He further stated that after two (2) days Shri Sanjiv Shah returned the Bill of Entry and directed to return it to SIIB as the ADC"NOC" has been obtained.
- (iii) Shri Sanjiv Shah in his statement said that Shri Dhiren obtained the ADC "NOC". Shri Sanjiv Shah could neither produce Shri Dhiren nor provided any other details about him. Hence, he appears to be a person of non-existence.
- (iv) IO found that the CHA has colluded with the importer in attempt to mis declare the goods in respect of brand, country of origin and value and involved in the act of forgery of ADC "NOC" for release of the goods. For this he had used the name of Shri Dhiren who was never presented to the department and appears to be a fictitious person. Hence the CHA failed to exercise the due diligence to ascertain the correctness of information which they impart to importer and colluded with them in attempt to clear the imported goods in contravention of the provisions of the Drug and Cosmetic. Rules 1945 and Customs Act 1962 without obtaining the ADC" NOC" and has violated the provisions of Regulation13(e) of CHALR 2004.

Accordingly, IO held the article of charge alleging violation of Regulation 13(e) of CHALR, 2004 as " Proved".

#### **5.5.4 ARTICLE OF CHARGE – IV (Regulation 13(n) of CHALR, 2004): -**

As regards to the allegation of violation of Regulation 13(n) of CHALR, 2004, IO submitted that: -

- (i) In the subject case, he (IO) found that CHA failed to discharge his duties with efficiency. CHA colluded with the importer and mis declared the brand name of the goods, country of origin of the goods with an intention to evade duty. He was further involved in the illegal act of forging the ADC "NOC" for clearance of the goods. IO found that CHA failed to discharge his duties in the manner he was supposed to perform and hence violated the provision of Regulation 13(n) of CHALR 2004.

Accordingly, IO held the article of charge alleging violation of Regulation 13(n) of CHALR, 2004 as " Proved".

#### **06. PERSONAL HEARING & WRITTION SUBMISSION OF THE CB: -**

A personal hearing was granted by Principal Commissioner of Customs, NCH, Mumbai to Customs Broker on 12.05.2023, 31.05.2023 and 21.06.2023. Neither the Customs broker nor his representative attended the personal hearing. Nothing was submitted by Customs Broker in their defence/reply. The charged



CB also did not intimate the department regarding the inability to attend the personal hearing.

## **07. DISCUSSIONS AND FINDINGS: -**

I have gone through the case, the Notice F No. S/8-14/2011 Admn. dtd. 09.11.2011 along with article of charges and ground of imputation, Show Cause Notice F. No. SG/Misc-111/06-07-SIIB(I) dated 16.06.2011, material evidence on record, Inquiry Report dated 21.03.2023 and examined the role and conduct of CB in the case before me.

**7.2** The charges against the CB i.e. violation of Regulation 13(a), 13(d), 13(e) & 13(n) of the CHALR, 2004 (Now, 10(a), 10(d), 10(e) & 10(m) of CBLR, 2018) made vide Notice F No. S/8-14/2011 Admn. dtd. 09.11.2011 issued by. Commissioner of Customs (General), NCH, Mumbai were held as "Proved" by the Inquiry Officer.

**7.3** From the facts stated in the Notice F No. S/8-14/2011 Admn. dtd. 09.11.2011 along with article of charges and ground of imputation, it appeared that the CB, M/s Prashant Freight Forwarders P. Ltd (CB No. 11/477) failed to fulfil the obligation of a Customs House Agent/Customs Brokers as mandated under CHALR, 2004 and has violated the regulation 13(a), 13(d), 13(e) & 13(n) of the CHALR, 2004 [Now, 10(a), 10(d), 10(e) & 10(m) of CBLR, 2018].

**7.4** I refrain from reproducing the brief facts of the case which have already been discussed above. I, now examine the charges in the SCN sequentially. It has been alleged that the CB did not exercise due diligence in discharging their obligation as required under Regulations 13(a), 13(d), 13(e) & 13(n) of the CHALR, 2004 (Now, 10(a), 10(d), 10(e) & 10(m) of CBLR, 2018).

### **7.4.1 With regard to violation of Regulation 13(a) of CHALR,2004 (Now Regulation 10(a) of CBLR, 2018): -**

*"A CHA shall obtain an authorization from each of the companies, firms or individuals by whom he is for the time being employed as Customs House Agent and produce such authorization whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs."*

From the offence report, I find that Shri. Sanjiv Shah, Director of M/s. Prashant Freight Forwarders (CHA No.11/477) in his statement dated 07.03.2007 stated that the importer, Shri. Syed Nasir Hussain had visited his office and also submitted the required documents like Bill of Lading, Invoice, Packing List etc; he had obtained an authority letter from the importer in the Job Register and further submitted a photocopy of the authority letter but could not show the Job Register stating that the register had been taken away by DRI, Mumbai-G Cell in connection with another case.



On the other hand, it was revealed that Shri. Syed Nasir Hussain (Importer) in his statement dated 15.06.2007 recorded under Section 108 of the Customs Act, 1962 stated that he had entrusted the work of clearance of the subject consignment to one Shri. Dhiren and Shri. Dhiren asked him to give some blank letter heads with his signature for correspondences with the Customs and authorities, which he did. In his further statement dated 18.06.2007, Shri. Syed Nasir Hussain stated that he had not given any authority to Shri. Dhiren or the CHA for clearance of the subject goods; that he had given few letter heads of his firm duly signed by him to Shri. Dhiren for the clearance of the goods during his visit to Bombay at the end of August, 2006.

Offence report further reveals that the Director of the CHA firm, Shri. Sanjiv Shah and their employee Shri. Pankaj Shah were presented before Shri. Syed Nasir Hussain, who stated that he had not met these persons before and had not dealt with them any time for any work. When Shri. Syed Nasir Hussain was presented before Shri. Sanjiv Shah, who also stated that he did not recognize him to be the same Mr. Hussain who had visited his office in July, 2006. When Shri. Syed Nasir Hussain was presented before Shri. Pankaj Singh for identification, Shri. Pankaj Singh stated that the person presented before him was not the person who had been introduced to him as Mr. Syed Nasir Hussain by Shri. Dhiren.

Inquiry Officer in his inquiry report stated that neither Shri Sanjiv Shah director of the charged CHA firm nor his employee Shri Pankaj Singh could recognize the importer Shri Syed Nasir Hussain. It means the CHA firm M/s Prashant Freight Forwarders P. Ltd (CB No. 11/477) failed to verify the antecedents of the importer and did not obtain the authorization from the importer for the clearance of the subject consignment. They could neither produced the authorization nor the job register pertaining to the subject Bill of Entry to the department.

I find that as per statement of Shri. Syed Nasir Hussain, it is clear that he had not given any authority to Shri. Dhiren or the CHA for clearance of the subject goods. I also find that Shri. Sanjiv Shah, Director of the CHA firm M/s. Prashant Freight Forwarders P. Ltd and their employee Shri. Pankaj Shah, both, could not recognise importer Shri. Syed Nasir Hussain. It is also clear from the statement of the importer that he did not know the charged CHA. I agree with the Inquiry Officer that the charged CB could neither produced the authorization nor the job register pertaining to the subject Bill of Entry to the department.

From the above fact, it is established that the charged CHA and importer were not known to each other as they both admitted in their statements that when presented before each other for identification, they did not recognise each



other, then the question of obtaining the proper authorisation doesn't arise here. Therefore, I find that the charge against the Customs Broker for violation of the Regulation 13(a) of CHALR, 2004 is 'proved' and thus I hold that the CB has violated the provisions of Regulation 13(a) of CHALR, 2004.

**7.4.2 With regard to violation of Regulation 13(d) of CHALR,2004 (Now Regulation 10(d) of CBLR, 2018): -**

*"A CHA shall advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs."*

Offence report reveals that on examination of the said goods, it was found that "Cosmetics" consisted of various reputed brands like Revlon, Nivea, Johnson & Johnson, Gatsby etc. though no brand was mentioned in the Bill of Entry. The Country of Origin found on the goods was also other than China, as against China declared in the import documents. Thus, the goods were mis-declared in respect of brand, country of origin and value.

In the Offence Report, it is mentioned that as per the provisions of the Drugs and Cosmetics Rules, 1945, the importer was required to obtain an "NOC" for release of the consignment. The importer obtained an "NOC" on the Bill of Entry, which had the stamp & the signature as Dr. Ramakrishna, Asst. Drug Controller (ADC), JN Port, Nhava Sheva. During the course of investigation, the statement of Dr. Ramakrishna, Asst. Drug Controller, JNCH was recorded under Section 108 of the Customs Act, 1962 on 07.12.2006, wherein he interalia stated that the B/E. No. 843283 dated 20.07.2006 was not submitted to the office of ADC as it did not have the "Entry Number" which is put on the B/E whenever such Bills of Entry are presented for ADC's NOC; that the handwriting of signature and stamp appearing on the subject B/E was not his or from his office. Thus, the importer had tried to clear the goods by forging the ADC NOC required for the release of the impugned goods.

Inquiry Officer in his inquiry report stated that the CHA never came into contact with the importer. Shri Syed Nasir Hussain, the importer in his Statement dated 15.07.2007 sated that he entrusted the work of clearing the consignment to Shri Dhiren and he was neither the CHA nor his employee. Shri Syed Nasir Hussain during his statement failed to recognize Shri Sanjiv Shah, Director of the CHA firm and his employee Shri Pankaj and said that he had neither met him nor dealt with them anytime for any work. In fact, when Shri Syed Nasir Hussain was presented to Shri Pankaj Singh, he said that he was not the person who was introduced by Shri Dhiren as Shri Syed Nasir Hussain.

I find that the imported goods were misdeclared in respect of brand, country of origin and value. I also find that the importer did not have ADC NOC



required for clearance of the impugned goods. From the above facts, I find that as discussed earlier that the charged CHA and importer were not known to each other, the question of advising the client doesn't arise here.

Therefore, I find that the charge against the Customs Broker for violation of the Regulation 13(d) of CHALR, 2004 is 'proved' and thus I hold that the CB has violated the provisions of Regulation 13(d) of CHALR, 2004.

**7.4.3 With regard to violation of Regulation 13(e) of CHALR,2004 (Now Regulation 10(e) of CBLR, 2018): -**

*"A CHA shall exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage".*

Investigation report reveals that on examination of the said goods, the goods were found misdeclared in respect of brand, country of origin and value. It is mentioned in the Offence Report that as per the provisions of the Drugs and Cosmetics Rules, 1945, the importer was required to obtain an "NOC" for release of the consignment. The importer obtained an "NOC" on the Bill of Entry, which had the stamp of the signature as Dr. Ramakrishna, Asst. Drug Controller (ADC), JN Port, Nhava Sheva. During the course of investigation, it was revealed from the statement of Dr. Ramakrishna, Asst. Drug Controller, JNCH that the handwriting of signature and stamp appearing on the subject B/E was not his or from his office. Thus, that the importer had tried to clear the goods by forging the ADC NOC required for the release of the impugned goods.

Shri. Pankaj Singh, employee of CB in his statement dated 18.06.2007 stated that he had informed Shri. Sanjiv Shah, Director of M/s.Prashant Freight Forwarders about the Docks objection in respect of the subject Bill of Entry; that after obtaining the documents from SIIB, the same were handed over to Shri. Sanjiv Shah; the documents were returned by Shri. Sanjiv Shah after two days and he asked him to return the documents to SIIB and informed that ADC NOC has been obtained.

Offence report further reveals that Shri. Sanjiv Shah, Director of M/s. Prashant Freight Forwarders (CHA No.11/477) stated that it was Dhiren with whom he used to deal on day to day basis; that Mr. Dhiren had obtained the ADC NOC and thereafter as per the instructions of Shri. Sanjiv Shah, the documents were submitted to SIIB (Import) by his employee Shri. Pankaj Singh.

Inquiry Officer in his inquiry report stated that Shri Sanjiv Shah in his statement said that Shri Dhiren has obtained the ADC "NOC". Shri Sanjiv Shah could neither produce Shri Dhiren nor could provide any other details about him. Hence, he appears to be a person of non-existence.

I find that the goods were misdeclared in respect of brand, country of origin and value. The imported goods require ADC NOC before clearance and the importer was not having ADC NOC. It is also noticed that later on the CHA submitted ADC NOC which was found to be forged. This clearly shows that the CHA was in connivance with importer in attempt to import misdeclared goods and was involved in the act of forgery of ADC" NOC" for release of the goods. Further, the charged CHA used the name of Shri Dhiren who was never presented to the department and appears to be a fictitious person.

From the above facts, I find that regulation 13(e) of CHALR, 2004 binds the CHA to 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 in which the charged CHA failed to fulfil the regulations as per CHALR,2004. Even the CB did not verify the correctness of ADC NOC but also was involved in forgery of ADC NOC. Therefore, I find that the charge against the Customs Broker for violation of the Regulation 13(e) of CHALR, 2004 is 'proved' and thus I hold that the CB has violated the provisions of Regulation 13(e) of CHALR, 2004.

**7.4.4 With regard to violation of Regulation 13(n) of CHALR,2004 (Now Regulation 10(m) of CBLR, 2018): -**

*" A CHA shall ensure that he discharges his duties as Customs House Agent with utmost speed and efficiency and without avoidable delay "*

It is evident from the offence report that the goods were found misdeclared in respect of brand, country of origin and value and as per the provisions of the Drugs and Cosmetics Rules, 1945, the importer was required to obtain a "NOC" for release of the consignment. The importer was not having ADC NOC and later on the CHA submitted forged ADC NOC for clearance of goods.

Inquiry Officer submitted that CHA colluded with the importer and misdeclared the brand name of the goods, country of origin of the goods with an intention to evade duty. He was further involved in the illegal act of forging the ADC "NOC" for clearance of the goods.

I find that efficiency in the context of a person or a work is defined as in a well organised and competent way. This incorporates the essential element of due diligence in it but on the contrary, I find that in the instant case, CB was involved in misdeclaration of the imported goods and CB also submitted with forged ADC NOC to clear the import goods in illegal way. It is lucid that the CB took no steps to seek clarification for obtaining ADC NOC after SIIB(I), JNCH asked for the same. These facts proved grave inefficiency in discharge of the duties as a Customs Broker. It is clear that the Customs Broker has failed to discharge his



duties with utmost efficiency and caused significant delay in Customs clearance thereby violating the provisions of Regulation 13(n) of CHALR, 2004.

From the above facts, I find that the charged CB firm failed to discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay. Therefore, I find that the charge against the Customs Broker for violation of the Regulation 13(n) of CHALR, 2004 is 'proved' and thus I hold that the CB has violated the provisions of Regulation 13(n) of CHALR, 2004.

**8.** Further, I rely on the following judgements and hold that in the instant case, CB, M/s Prashant Freight Forwarders P. Ltd (CB No. 11/477) has failed to adhere to the responsibilities as was expected of them in terms of the Regulations made under CHALR, 2004 and therefore rendered themselves liable for penal action under CHALR, 2004 (Now, CBLR, 2018).

**8.1** Ratio of the Hon'ble Tribunal judgement in the case of Rubal Logistics Pvt. Ltd. Vs. Commr. of Cus. (General), New Delhi reported in 2019 (368) E.L.T. 1006 [Tri. – Del.] is fairly applicable in the present issue. The relevant para 6.1 of the said judgement are as under:

*6.1 These provisions require the Customs Broker to exercise due diligence to ascertain the correctness of any information and to advise the client accordingly. Though the CHA was accepted as having no mensrea of the noticed misdeclaration/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 CHA 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”.*

**8.2** Further, 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 approved the observation of Hon'ble CESTAT Mumbai in M/s. Noble Agency V/s. Commissioner of Customs, Mumbai that:

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



**8.3** Similarly, in case of *M/s Cappithan Agencies Versus Commissioner Of Customs, Chennai-Viii*, (2015(10) LCX 0061), the Hon'ble Madras High Court had found that

i. *The very purpose of granting a licence to a person to act as a Customs House Agent is for transacting any business relating to the entry or departure of conveyance or the import or export of goods in any customs station. For that purpose, under Regulation 9 necessary examination is conducted to test the capability of the person in the matter of preparation of various documents determination of value procedures for assessment and payment of duty, the extent to which he is conversant with the provisions of certain enactments, etc. Therefore, the grant of licence to act as a Custom House Agent has got a definite purpose and intent. On a reading of the Regulations relating to the grant of licence to act as CHA, it is seen that while CHA should be in a position to act as agent for the transaction of any business relating to the entry or departure of conveyance or the import or export of goods at any customs station, he should also ensure that he does not act as an Agent for carrying on certain illegal activities of any of the persons who avail his services as CHA. In such circumstances, the person playing the role of CHA has got greater responsibility. The very description that one should be conversant with the various procedures including the offences under the Customs Act to act as a Custom House Agent would show that while acting as CHA, he should not be a cause for violation of those provisions. A CHA cannot be permitted to misuse his position as CHA by taking advantage of his access to the Department. The grant of licence to a person to act as CHA is to some extent to assist the Department with the various procedures such as scrutinizing the various documents to be presented in the course of transaction of business for entry and exit of conveyances or the import or export of the goods. In such circumstances, great confidence is reposed in a CHA. Any misuse of such position by the CHA will have far reaching consequences in the transaction of business by the customs house officials. Therefore, when, by such malpractices, there is loss of revenue to the custom house, there is every justification for the Respondent in treating the action of the Petitioner Applicant as detrimental to the interest of the nation and accordingly, final order of revoking his licence has been passed.*

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



9. In a regime of trade facilitation, a lot of trust is being placed on the Customs Broker who directly deals with the importers/exporters. Failure to comply with regulations by the CB mandated in the CBLR gives room for unscrupulous persons to get away with import-export violations and revenue frauds. In this case, it is noticed that the charged CB, M/s Prashant Freight Forwarders P. Ltd (CB No. 11/477) acted in violation of Regulation 13(a), 13(d), 13(e) & 13(n) of the CHALR, 2004 (Now, 10(a), 10(d), 10(e) & 10(m) of CBLR, 2018) by colluding with the importer in the attempt to misdeclared the goods in respect of brands, country of origin, value and also participated in the act of forgery of the ADC NOC for the release of the goods, which clearly proves that CB has violated Regulation 13(a), 13(d), 13(e) & 13(n) of the CHALR, 2004 (Now, 10(a), 10(d), 10(e) & 10(m) of CBLR, 2018) with mens rea.

10. I hold that the proof of charges in inquiry are acceptable and tenable based on the available evidence, the facts and circumstances of the case and judicial pronouncement mentioned supra which certainly warrant penal action against the CB. Therefore, for their acts of omission and commission, CB M/s. Prashant Freight Forwarders P. Ltd (CB No. 11/477) is held liable and guilty for involving in import of misdeclared goods in respect of brands, country of origin and value. The CB also participated in the act of forgery of the ADC NOC for the release of the goods. I hold that the CB has failed to discharge duties cast upon them with respect to Regulation 13(a), 13(d), 13(e) & 13(n) of the CHALR, 2004 (Now, 10(a), 10(d), 10(e) & 10(m) of CBLR, 2018) and are liable for penal action. Accordingly, I pass the following order.

### **ORDER**

11. I, Principal Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7) of the CBLR, 2018, pass the following order:

(i) I hereby impose penalty of Rs. 50,000/- (Rupees Fifty Thousand only) on M/s. Prashant Freight Forwarders P. Ltd (CB No. 11/477) (PAN No. AACCP9496Q) under Regulation 18 of the CBLR, 2018.

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

(iii) The CB License No.11/477 is ordered to be revoked under Regulation 14 of the CBLR, 2018.

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

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

*AM*  
*13/7/2023*

**(SUNIL JAIN)**

PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)  
MUMBAI ZONE-I

To,

M/s Prashant Freight Forwarders P. Ltd (PAN No. AACCP9496Q)

CB License No. 11/477,

1003, 3A, Green Acres,

325 Lokhandawala Complex,

Andheri (West), MUMBAI-400053.

*EM 6836629 79 IN*

Copy to: -

1. The Pr. Chief Commissioner/Chief Commissioner of Customs, Mumbai I, II, III Zone
2. All Pr. Commissioners/Commissioners of Customs, Mumbai I, II, III Zone
3. Commissioner of Customs, SIIB (I), JNCH, Mumbai Zone-II Vide F. No. SG/Misc-111/06-07-SIIB(I) dated 16.06.2011
4. CIU's of NCH, ACC & JNCH
5. EDI of NCH, ACC & JNCH
6. ACC (Admn), Mumbai with a request to circulate among all departments.
7. JNCH (Admn) with a request to circulate among all concerned.
8. Cash Department, NCH, Mumbai.
9. Notice Board
10. Office Copy.
11. Guard File (Admin)