



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.- GEN-CB-306/2022-CBS

आदेश दिनांक/Date of Order: 26.07.2023

CAO No. 30/CAC/PCC(G)/SJ/CBS Adj

जारी दिनांक/Date of issue: 27.07.2023

संख्या:

DIN: 20230777000000444CD4

द्वारा जारी : सुनील जैन

Issued By : Sunil Jain

प्रधान आयुक्त, सीमाशुल्क(सामान्य)

Pr. Commissioner of Customs(Gen.),

मुंबई -400 001

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 व्याजबलगाए गए 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 क्रॉस्ड 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. CSK Shipping Private Limited, (CHA No. AAHCC6600JCH001), having address registered as 306, Madhuban Building, Cochin Street, Fort, Mumbai-400 001 (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/1765, issued by the Commissioner of Customs, Mumbai under Regulation 9(1) of CHALR, 2004, [Now regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report dated 02.09.2022 with respect to the role of the CB, M/s. CSK Shipping Private Limited received in this office from the CIU, NCH, wherein inter alia following was informed: -

2.1. M/s. Dinesh Enterprises (IEC-AROPG7528A) (hereinafter referred to as the 'Importer') having address registered at Khasra No. 21/21, behind Wine Shop, Jharoda Majra, Delhi-84 imported various goods i.e. Ladies Belly Sandal, Bag Accessories, ladies bag, Mobile Back Cover, PVC Sole, Artificial Flower, Wired Keyboard, Wired Mouse, wireless keyboard, Wireless Mouse, Headlamp Bulb, Motor for Wiper, Wireless keyboard & mouse and T-shirt, all declared as other than reputed brand. The total value of consignment declared was 10024.20 USD (C & F). The said consignment was imported from China vide Bill of Entry No. 9736332 dated 26.07.2022 filed by the Customs Broker M/s. CSK Shipping Private Limited at Mumbai Port for home consumption.

2.2. The said goods were examined by the officers of CIU, NCH under panchnama dated 30.07.2022. On 100% examination, the following violations were observed by the officers of CIU: -

- i. Goods declared as ladies belly sandal, Mobile back cover, wired keyboard, wireless keyboard, headlamp bulb and motor for wiper were found in pre-packaged condition and thus falling under the purview of General Note 5 "Packaged products" of ITC (HS) read with DGFT Notification No. 44(RE-2000)/1997-2002 dated 24.11.2000 and the corresponding provisions of the Legal Metrology Act, 2009 and the Legal Metrology (Packaged Commodities) Rules, 2011 (LMPC).
- ii. Various goods such as PU Material in Rolls, miscellaneous toiletries (beauty and soap kits etc.), Keyboard Bases, Spare parts for keyboard and Wireless Dongle for personal computer were found undeclared in Bill of Entry.
- iii. Misdeclaration regarding quantity and description of many items was also found during the examination.
- iv. Miscellaneous toiletries and cosmetics items which require CDSCO NOC as per gazette notification No. 426(E) 19.5.2010 in respect of registration for import and registration of cosmetics.

2.3. Based on the above, the goods imported vide B/E no. 9736332 dated 26.07.2022 were seized vide seizure memo No. 02/2022-23 under section 110(1) of the Customs Act, 1962 by the officers of CIU, NCH.

2.4. During the investigation, the statement of Shri Balasaheb V. Kale, director of M/s CSK Shipping Private Limited was recorded on 03.08.2022 under Section 108 of the Customs Act, 1962 wherein, he interalia stated that: -

- I. M/s Dinesh Enterprises (Importer) provided all the KYC Documents vide email dated 13.07.2022 and sent the original copies through courier. He also submitted copy of letter of M/s Dinesh Enterprises dated 01.04.2022 addressed to them enclosing copies of KYC, authority letter to CHA, IEC certificate, GST Certificate, Aadhar Card of owner, Bank AD code letter and Electricity Bill as address proof.
- II. They cleared three consignments earlier of M/s Dinesh Enterprises having Bills of Entry nos. 9540125 dated 13.07.2022, 9540120 dated 13.07.2022 and 9701680 dated 24.07.2022. He submitted documents supplied by the importer for filing of Bill of Entry for the previous three consignments which were customs cleared by them on behalf of M/s Dinesh Enterprises.
- III. On being asked, he stated that first they checked and verified importer's KYC Documents as per CBLR, 2018. Further on receiving the documents for filing the Bill of Entry, they checked each document required as per Customs Act and other allied acts and on finding them as per requirement, they filed the concerned Bill of Entry. After all due diligence as Customs Broker, they cleared consignments of M/s Dinesh Enterprises.
- IV. On being asked, he stated that they decided CTH of goods and the value was decided by the importer. The importer provided them the Invoice and they filed the Bill of Entry as per the information given by the importer.
- V. During re-examination, violation regarding LMPC, RE-44 Compliance, Mis Declaration, excess packages & labelling not as per BIS standard were found.
- VI. Regarding the discrepancies, he stated that they prepared the Bill of Entry as per the documents supplied by the importer and that it was the responsibility of the importer about the content recovered during the examination. He reiterated that as a Customs Broker, they filed Bill of Entry on the basis of documents supplied by the importer; they only checked the CTH and decided the same on the basis of description mentioned by importer in the documents provided by importer to them.
- VII. Importer provided all the documents before filing of the Bill of Entry. They checked documents which were required for the items mentioned in invoice provided by the importer. All the necessary documents were attached by the importer required as per norms hence they filed the Bill of Entry in the system

as the necessary documents were there as per invoice. Hence there was no need of advise to the importer.

- VIII. They did all the due diligence. For confirmation of the address proof, they sent the documents received from importer via email to its address mentioned in IEC through courier for signature on them and other documents of KYC as PAN, GST registration, IEC were ascertained through government websites.
- IX. Other documents regarding compliance of Customs Act or any other allied Acts provided by importer, required as per items mentioned in Invoice, were also checked by them.
- X. They sent the documents at the address mentioned at IEC for verification. Regarding the other address mentioned in authority letter, they asked the importer for the same telephonically for which the importer replied that address mentioned at authority letter was old and for that the importer also provided rent agreement.
- XI. They asked the importer about the packaging of the goods telephonically for which the importer replied that all the goods were in bulk condition and hence they did not advise the importer about the requirement of the LMPC certificate.
- XII. They did not inform the importer about pre-packaged condition of goods found during the examination, i.e. Ladies Bally sandal, Hand lamp Bulb and Motor wiper, and also did not bring in the notice of the AC/DC of Customs.

2.5 It appeared from the offence report that the CB, M/s. CSK Shipping Private Limited (11/1765), Mumbai, has helped the importer M/s. Dinesh Enterprises with their acts of omission/ commission for having abetted the importer for the clearing of goods through Mumbai Port without following the proper procedures and without producing the proper Documents/ Registration/Certificates required for the import of the said goods. It appeared that the CB did not advise his client to comply with the provisions of the Customs Act, other allied Acts and the rules and regulations thereof and handled the consignment which require LMPC Certificates under Legal Metrology (packaged Commodities) Rules, 2011 (LMPC) for the clearance; it appeared that the CB did not exercise due diligence by not inquiring about the condition of the goods i.e. pre-packaged or bulk and by not informing the importer about the requirement of the LMPC certificate for the pre-packaged goods; it appeared that the CB did not discharge his duties as a Customs Broker with utmost speed and efficiency as the CB did not upload the correct documents viz LMPC Certificate and did not seek necessary clarifications from the importer about the impugned goods and hence appears to have failed to discharge his duties with utmost efficiency and caused a significant delay in Customs clearance; the CB under his voluntary statement tendered under Section 108 of Customs Act, 1962 on 03.08.2021 stated that they had changed their office due to renovation at their declared office address and also

admitted that they had not intimated the said address change to the CBS Section nor to GST Authorities.

2.6 In view of the facts stated above, it appeared that, prima facie, the Customs Broker M/s. CSK Shipping Private Limited (11/1765) had therefore failed to fulfil their responsibilities as per Regulations 10(d), 10(e), 10(m) and 10(o) of CBLR, 2018 and liable for penal action under following relevant provisions Regulations of CBLR, 2018.

Regulation 10(d) of CBLR, 2018: *"CB shall 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 maybe"*

Regulation 10(e) of CBLR, 2018: *"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 10(m) of CBLR, 2018: *"discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay"*

Regulation 10(o) of CBLR, 2018: *"inform any change of postal address, telephone number, e-mail etc. to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, of all Customs Stations including the concerned Deputy Commissioner or Assistant Commissioner of the Commissionerate who has granted the license immediately within two days"*

3. SUSPENSION OF LICENSE: Prima facie, it appeared that the CB, M/s. CSK Shipping Private Limited (11/1765) through their acts of omission and commission contravene Regulation 10(d), 10(e), 10(m) and 10(o) of CBLR, 2018. Therefore, in exercise of powers conferred under the provisions of Regulation 16 of CBLR, 2018, the licence of the said CB was suspended vide Order No. 28/2022-23 dated 19.09.2022 by the Pr. Commissioner of Customs (General), NCH. Further, vide Order No. 37/2022-23 dated 31.10.2022 the suspension was continued.

4. SHOW CAUSE NOTICE: M/s. CSK Shipping Private Limited (11/1765) was issued a Show Cause Notice No. 26/2022-23 dated 18.11.2022 by the Principal Commissioner of Customs (General), NCH, Mumbai, Zone-I asking them to show cause as to why the licence bearing no. 11/1765 issued to them should not be revoked and security deposited should not be forfeited and/or penalty should not be imposed upon them under Regulation 14 read with 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018, as elaborated in the Show Cause Notice. They were directed to appear for a personal hearing

and to produce proof of evidence/documents if any, in their defence to Shri Bhosale Sandip Dinkar, Deputy Commissioner of Customs, who was appointed an Inquiry Officer to conduct inquiry under regulation 17 of CBLR, 2018.

5. INQUIRY REPORT

Inquiry Officer submitted inquiry report dated 12.05.2023 wherein the charges against CB M/s. CSK Shipping Private Limited (11/1765) in respect of violation of Regulation 10(d), 10(e), 10(m) and 10(o) of CBLR, 2018 were held 'Not Proved'.

5.2 SUBMISSION BY CB: - CB submitted his submission vide letter dated 30.03.2023 wherein he submitted that: -

5.2.1 CB submitted that vide their statement dated 03.08.2022, they submitted copies of the KYC documents and submitted copies of the three Bills of Entry filed and cleared earlier of the same Importer. Regarding the discrepancies, it was stated that they prepared the Bill of Entry as per the documents supplied by the importer and it was the responsibility of the importer for the goods actually found in the container; They checked the documents as supplied by the importer and filed the Bill of Entry accordingly and therefore there was no need to advise the importer. It is a fact that the import documents nowhere indicate that any of the imported goods are packed in pre-packaged condition. They had sought categorical information from the importer telephonically regarding the state of packing and the importer informed that all the goods were in bulk packing, therefore there was no need for LMPC certificate; When the importer asserts that the goods are not in pre-packaged condition, then they as Customs Broker cannot be expected to know more than the importer, who placed the order with the overseas supplier.

5.2.2 CB further submitted that as may be seen from the facts narrated in the show cause notice, the main issue is that some of the goods were found to be in pre-packaged condition, which required that the same be labelled before clearance into the country and that some goods were found, which were not declared in the Bill of Entry. The other allegations are subsidiary to this main allegation.

5.2.3 The Customs Broker submitted that the impugned notice has been issued based on various assumptions, one of them being that they were aware of the mis-declaration of goods being in pre-packaged condition and that of excess goods found in the Bill of Entry. There is nothing in their statement or that of the importer that even the importer knew that some of the goods were in pre-packaged condition or that some excess goods were kept in the container instead of the goods ordered for. When the importer himself does not know that the goods were in pre-packaged condition, then the allegation that they did not inquire

from the importer whether the goods were in pre-packaged condition or not, would not make any difference since the importer would have anyways stated that the goods are not in pre-packaged condition. The Customs Broker submitted that they ascertained orally whether LMPC would be required and it was confirmed by the importer that the goods were not in pre-packaged condition.

5.2.4 Further CB submitted that there was nothing in the invoice or the packing list to indicate that some of the goods were in pre-packaged condition which required labelling and LMPC certificate; if the packing list would have indicated that some of the goods are in pre-packaged condition, then a case could have probably made out against them that they were careless; But there was no such indication even in the packing list and it was only upon 100% examination that it came to light that some of the goods were in prepackaged condition. In fact, when the first officer examined the goods on test check basis, none of the cartons had pre-packaged goods and thereafter he allowed pass-out-of-customs order; their firm being a law abiding Customs Broker firm, followed the instructions of the CIU officers and brought back the container to the docks even after clearance therefrom.

5.2.5 The CB submitted that the main charge levied against them is that the goods were found in pre-packaged conditions which required labelling and LMPC certificate; A corollary to this charge is that they failed to inform the requirement of customs law to the importer thus resulting in delay in clearance of the goods and also that the importer was not informed about the necessity of having LMPC. Thus, charges of violation of Regulation 10(d), 10(e) and 10(m) are linked only to the factum of some of the goods having been found in pre-packaged condition requiring labelling and LMPC certificate.

5.2.6 The CB submitted the copy of the Adjudication Order No. 65/JC/MMM/ADJ/2022-23 dated 15.09.2022 passed in the case made against the importer by the CIU wherein the Adjudicating Authority found that some of the goods were found to be in pre-packaged condition but relying on CBIC Circular the Adjudicating Authority allowed the goods to be labelled before clearance from customs and to obtain the LMPC before clearance of the goods. Therefore, the charges made over labelling and LMPC is not as serious as it seems to be, since the CBIC circular allows labelling, which has been followed by the adjudicating authority; that the whole issue of violation of labelling requirement and lack of LMPC is not as serious as being held in the impugned notice, as it is a procedural violation and not a violation of the import policy or any other law for the time being in force in India.

5.2.7 It was further submitted that it is the importer who has to apply for the LMPC and not the Customs Broker. Therefore, to hold the Customs Broker liable

for the same is putting the whole onus on the Customs Broker, who is a mere facilitator between the Customs department and the importer; the advisory issued by the Chief Commissioner of Customs is exactly on this point that the broker should not be held liable for issues which are beyond the call of duty of the Customs Broker.

5.2.8 The Customs Broker M/s. CSK Shipping Private Limited (11/1765) in his written submission dated 30.03.2023 denied all the charges levelled against them. CB submitted following points in his defence: -

a) In defence of the violation of Regulation 10(d) of the CBLR, 2018: -

In respect of the Regulation 10(d) of the CBLR, 2018, CB submitted that as far as regulation 10(d) is concerned, it may be seen from the allegation made in the order that there is nothing to indicate that they had failed to advise the client about the provisions of the Act or that they have failed to bring to the notice of the department, any violation done by the importer. It may be seen that the main allegation under this regulation is that they did not ascertain from the importer whether the goods were, in pre-packaged condition and did not inform importer that such pre-packaged goods require LMPC and labelling; Vide their statement, it was clearly stated that oral inquiry was made as to whether any goods were in pre-packaged condition to which the importer confirmed that the goods are in bulk packing. Secondly, there is nothing in the invoice or the packing list to indicate that the goods were in pre-packaged condition so as to make them advise the importer to obtain LMPC. When the goods were apparently in bulk condition, there is no reason for the importer to apply for LMPC. In any case, the adjudicating authority, vide OIO, has allowed the pre-packaged goods to be labelled and allowed clearance after obtaining LMPC, which shows that not taking LMPC is only a procedural violation; the factum of some of the goods being in prepackaged condition or that some undeclared goods were found came to light fly upon 100% examination before which neither the importer nor the Customs Broker were aware of any such violation. When they were not aware of any such violation at all, the question of bringing it to the notice of the Deputy Commissioner or Assistant Commissioner of Customs does not arise.

b) In defence of the violation of Regulation 10(e) of the CBLR, 2018: -

In respect of the Regulation 10(e) of the CBLR, 2018, CB submitted that nothing is brought out in the order that any information, relating to clearance of cargo, imparted by them, as Customs Broker is incorrect in any manner. All that the impugned Suspension Order states that by not inquiring whether the goods are in pre-packaged condition or bulk packing, and by not informing the importer about the requirement of LMPC certificate, it appeared that they had

not exercised due diligence; It is reiterated that the Customs Broker has inquired with the importer as to whether the goods are in bulk packing and that when it was answered in the negative, then the Bill of Entry was filed; It was only on the 100% examination of the container under CIU supervision that it came to light that some of the goods were in pre-packaged condition and required LMPC, Even the LMPC requirement is only when the goods are sold in retail in the Indian Market after clearance from Customs and not while clearing from Customs or whilst paying IGST on the imported goods; the charges raised over non-production of LMPC is clearly a case of over reaction on part of the investigating agency; there is not a whisper in the whole of the notice as to which information imparted by them is not correct.

c) In defence of the violation of Regulation 10(m) of the CBLR, 2018: -

In respect of the Regulation 10(m) of the CBLR, 2018, CB submitted that it mandates that the Custom Broker discharge his duties with utmost efficiency and speed. When the factum of some of the goods being in pre-packaged condition was not known to the Customs Broker, it is not possible for them to imagine that some of the goods would be pre-packaged condition. In fact, even the importer, in his statement to the CIU had stated that he was not aware that some of the goods were in prepackaged condition; Even on being asked by the Customs Broker the answer from the importer was negative; there is no delay on part of the broker; infact, they had brought back the duly cleared container back to customs area on CIU instructions indicating our loyalty to the department vis-a-vis the importer. The goods were cleared immediately after filing of the Bill of Entry but for the case made out against the importer.

d) In defence of the violation of Regulation 10(o) of the CBLR, 2018: -

With regard to the alleged violation of Regulation 10(o), the Customs Broker submitted that the Notice in this regard is not correct since all the Customs notices, summons, suspension order, order-in-original, personal hearing notice including this Show Cause Notice were received at the Fort office address of the Customs Broker only and they had not changed the address. In fact, the ownership of the Madhuban Building premises is still with the director of Customs Broker firm; Therefore, there is no change but some of the work such as uploading of documents were being done from Bhandup facility since Covid19 pandemic and therefore, the allegation that the office had changed is clearly incorrect; Even the Registrar of Companies, GST authorities have the same address on their records, even as on date; the only two grounds are that the LMPC was not submitted by the importer and that Customs Broker ostensibly changed the address but failed to inform the department regarding change in address; If there was a mis-declaration in quantity or value and the Customs Broker was actively involved in such mis-declaration, then perhaps the charges

in the notice could be sustained; suspension of the license under the provisions of the CBLR, 2018 on mere grounds of non-submission of LMPC, which is a curable defect and is ordered to be cured in terms of CBIC circular by the adjudicating authority and the second fact that the address remains in the possession of the Director of the Customs Broking company clearly demonstrate that the charges made in the impugned Notice are not sustainable.

5.3 IO submitted that opportunity of the Personal Hearing was given to the CB on 03.04.2023 and Shri. Sanjay Singhal, Advocate appeared on behalf of the Customs Broker and reiterated the contents in their written reply and requested to consider their submissions and drop the further proceedings in the case.

5.4 COMMENT OF THE INQUIRY OFFICER: -

IO submitted that he had gone through the facts of the case, the Show Cause Notice and written submissions of the CB. Inquiry Officer discussed the charges as under:

5.4.1 ARTICLE OF CHARGE - I: Regulation 10(d) of CBLR, 2018: -

As regards to the allegation of violation of Regulation 10(d) of CBLR 2018, IO submitted that in the instant case, it was noticed that some of the goods like Belly sandal, Mobile Back Cover, Key board, head lamp Bulb were found in pre-packaged condition which mandated the requirement of the LMPC Clearance.

IO further submitted that investigation in the matter revealed that the Customs Broker failed to inquire from the importer about the condition of the goods so imported. On perusal of the Statement dated 03.08.2022 and the reply dated 30.03.2023 of the Customs Broker, IO found that the Bill of Entry was filed after obtaining the necessary documents of compliance for the goods mentioned in the invoice given by the importer. Further, IO submitted that it is also seen vide the statement of the Customs Broker that they have asked for the condition of the goods whether the same are pre-packaged or not for which the importer said to have been replied that all are in bulk condition. In the absence of any information, the Customs Broker cannot think of the condition of the goods beyond the description mentioned in the invoice. The fact of the existence of the pre- packaged goods could be known only on 100% examination of the container by the CIU team. At any stretch of imagination, it cannot be said that the Customs Broker was in the knowledge of the fact of the same. Hence the necessity of submission of LMPC certificate was not thought of the allegation that the Customs Broker failed to bring the fact of the existence of Pre-packaged goods to the notice of the Deputy Commissioner in compliance of the Regulation 10(d) of the CBLR appears do not find a merit in the light of the facts.

IO submitted that in view of the above facts, it appeared that the Charged CB firm has not failed to discharge his obligation reposed under Regulation 10(d) of CBLR, 2018. Accordingly, IO held the article of charge alleging violation of Regulation 10(d) of CBLR, 2018 as " Not Proved".

5.4.2 ARTICLE OF CHARGE - II: Regulation 10(e) of CBLR, 2018: -

As regards to the allegation of violation of Regulation 10(e) of CBLR 2018, IO submitted that in the present case, M/s. CSK Shipping Pvt Limited vide their statement during the investigation time itself deposed that on inquiry, the importer has confirmed that all goods are in bulk condition only. IO also found that the importer or the Customs Broker at any point of time have not expressed that they are in the knowledge of the existence of the pre- packaged goods. On the basis of the description of the invoice submitted by the importer, the Customs Broker has filed the Bill of Entry and the lapse of not filing LMPC certificate could surface only on 100% examination of the goods. Thus, IO found that the lapse cannot be fastened to the Customs Broker. The allegation that there is a failure on the part of Customs Broker as reposed vide the Regulation 10(e) of the CBLR appeared not sustainable since at no point of time either importer or the Customs Broker are in the knowledge of the condition of the goods in the container.

IO also found that the adjudicating authority while deciding the case made out against the importer, vide O-I-O dated 15.09.2022 relying on the CBIC Circular No. 19/2011 dated 18.04.2011 allowed the goods to be labelled and to obtain the LMPC before the clearance of the goods. The lapse even if otherwise to be fastened to the Customs Broker, it is procedural violation and not in violation of the import policy as such in force. In any case, the Customs Broker in the instant case appears has not acted in unbecoming of a responsible Broker as reposed vide the Regulation 10(e) of the CBLR,2018.

In view of the facts above, IO submitted that it appeared that the Charged CB firm did not fail to accomplish his obligation reposed under Regulation 10(e) of CBLR, 2018 and thus, the Article of Charge-II for contravention of Regulation 10 (e) of CBLR, 2018 framed against the Charged CB firm appeared to be Not Proved. Accordingly, IO held the article of charge alleging violation of Regulation 10(e) of CBLR, 2018 as " Not Proved".

5.4.3 ARTICLE OF CHARGE - III: Regulation 10(m) of CBLR, 2018: -

As regards to the allegation of violation of Regulation 10(m) of CBLR 2018, IO submitted that the Customs Broker in the instant case properly filed the Bill of Entry after obtaining the required documents from the importer. The consignment also was given OOC and after clearance of the said consignment, the container had been brought back and 100% examination of the goods was undertaken by the CIU team. The fact of the pre-packaged goods could be known

only at that point of examination and neither the importer nor the Customs Broker was in the knowledge of the same. Further IO found that the investigation also has not come with any evidence that the importer or the Customs Broker were aware of the fact of the pre- packaged goods. The notice also made allegation based on the IR of CIU team without any substantial evidence. Thus, the delay as alleged vide the above article is not wilful and the alleged violation of Regulation 10(m) of CBLR appeared not sustainable and IO did not find any compromise in the efficiency of the M/s. CSK Shipping Pvt. Limited.

IO submitted that in view of the facts above, it appears that the Charged CB firm did not fail to fulfil his obligation reposed under Regulation 10(m) of CBLR, 2018 and thus, the Article of Charge-III for contravention of Regulation 10 (m) of CBLR, 2018 framed against the Charged CB firm appeared to be Not Proved. Accordingly, IO held the article of charge alleging violation of Regulation 10(m) of CBLR, 2018 as " Not Proved".

5.4.4 ARTICLE OF CHARGE - IV: Regulation 10(o) of CBLR, 2018: -

As regards to the allegation of violation of Regulation 10(o) of CBLR 2018, IO submitted that the fact of change of address could be known only during the deposition of the authorised representative of M/s. CSK Shipping Pvt Ltd., vide the statement dated 03.08.2022. In this regard, the Customs Broker vide their reply submitted that they have not changed the address of the firm at all. It is because of some renovation in the premises, some of operations were taken up at other premises. They have also submitted all the correspondence including summons, letters and the Notices in the present case also have been received at the Registered premises only.

On perusal of the reply and the statement of the Customs Broker, IO found that the registered premises address has not been changed but for shifting some of the operations in other premises due to renovation. Had the premises been changed or shifted, the Customs Broker would have not been in receipt of all the correspondence including the summons, letters and Notices in the instant case. Further for the purpose of ROC and GST also the registered premises has not been changed. In the instant case, it appears that the investigation made allegation based on the statement of the authorised representative. IO did not find any reason to disbelieve submissions made by the Customs Broker that they have not changed the address since all the correspondence including in the present case is being done from the registered premises only.

In view of the facts above, IO submitted that the Charged CB firm did not fail to fulfil his obligation reposed under Regulation 10(o) of CBLR, 2018 and thus, the Article of Charge-IV for contravention of Regulation 10(o) of CBLR, 2018 framed against the Charged CB firm appeared to be Not Proved.

Accordingly, IO held the article of charge alleging violation of Regulation 10(o) of CBLR, 2018 as "Not Proved".

6. DISAGREEMENT MEMO: - The Inquiry Officer in his report dated 12.05.2023 held the charges for violation of Regulation 10(d), 10(e), 10(m) and 10(o) as "Not Proved". Pr. Commissioner of Customs (G), Mumbai-I disagreed with the Inquiry Officer's report in respect of the charges under regulation 10(d), 10(e), 10(m) and 10(o) in the light of available evidences on record. Therefore, a Disagreement Memo dated 15.06.2023 was issued by Pr. Commissioner of Customs (G), Mumbai-I with respect to charges 10(d), 10(e), 10(m) and 10(o) of the CBLR, 2018.

7. PERSONAL HEARING & WRITTION SUBMISSION OF THE CB: -

A personal hearing was granted by Principal Commissioner of Customs, NCH, Mumbai to Customs Broker on 14.07.2023. The CB presented themselves along with his advocate and submitted his written submission dated 14.07.2023 and requested to take lenient view as their licence is already suspended for 9 months. CB in their written submission dated 14.07.2023 mentioned various case laws where suspension of licence was revoked and imposed penalty as provided in the CBLR, 2018 but allowed the licence to be operational.

8. CB SUBMISSION IN RESPONSE TO DISAGREEMENT MEMO: -

CB submitted his submission dated 07.11.2023 against the disagreement memo dated 15.06.2023 wherein CB reiterated his submissions made in his earlier submission dated 30.03.2023 submitted to Inquiry Officer. CB submitted that the disagreement memo does not point out how the finding rendered by the IO is wrong. It has merely repeated the allegation made in the Show Cause Notice, verbatim without changing a single punctuation mark. CB further submitted that investigation agency did not produce any evidences to prove the allegations made against him. CB prayed that the IO findings may kindly be accepted.

9. DISCUSSIONS AND FINDINGS: -

I have gone through the case, the Show Cause Notice No. 26/2022-23 dated 18.11.2022, Offence report dated 02.09.2022, material evidence on record, Inquiry Report dated 12.05.2023, Submissions of CB and examined the role and conduct of CB in the case before me.

9.1 The charges against the CB i.e. violation of Regulation 10(d), 10(e), 10(m) and 10(o) of CBLR, 2018 made vide Show Cause Notice No. 26/2022-23 dated 18.11.2022 issued by Pr. Commissioner of Customs (General), NCH, Mumbai were held as "Not Proved" by the Inquiry Officer.

9.2 From the facts stated in Show Cause Notice No. 26/2022-23 dated 18.11.2022, it appeared that the CB, M/s CSK Shipping Private Limited (11/1765) failed to fulfil the obligation of a Customs Broker as mandated under CBLR, 2018 and has violated the regulation 10(d), 10(e), 10(m) and 10(o) of CBLR, 2018.

9.3 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 10(d), 10(e), 10(m) and 10(o) of CBLR, 2018.

9.3.1 With regard to violation of Regulation 10(d) of CBLR, 2018: -

"a CB shall 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".

On perusal of offence report, I find that in the instant case, on 100% examination of the consignment imported by importer M/s. Dinesh Enterprises, it was noticed that the goods declared as ladies belly sandal, Mobile back cover, wired keyboard, wireless keyboard, headlamp bulb and motor for wiper were found in pre-packaged condition and thus falling under the purview of General Note 5 "Packaged products" of ITC (HS) read with DGFT Notification No. 44(RE-2000)/1997-2002 dated 24.11.2000 and the corresponding provisions of the Legal Metrology Act, 2009 and the Legal Metrology (Packaged Commodities) Rules, 2011 (LMPC). Further, some undeclared goods and misdeclaration regarding quantity and description of many items were also found during the examination. Miscellaneous toiletries and cosmetics items were also found which require CDSCO NOC as per gazette notification no 426(E) 19.5.2010 in respect of registration for import and registration of cosmetics. During the investigation, the Statement of Shri Balasaheb V. Kale, Director of M/s CSK Shipping Private Limited was recorded on 03.08.2022 wherein, he stated that importer provided all the KYC documents vide email dated 13.07.2022 and sent the original copies through courier; firstly they checked and verified importer's KYC Documents as per CBLR, 2018. Further on receiving the documents for filing the Bill of Entry, they checked each document required as per Customs Act and other allied acts and on finding them as per requirement they filed the concerned Bill of Entry; they asked the importer about the packaging of the goods telephonically for which the importer replied that all the goods were in bulk condition and hence they did not advise the importer about the requirement of the LMPC certificate.

CB contended in his written submission that the fact of presence of some goods in pre-packaged condition was neither in the knowledge of the importer nor was the same informed to the Customs Broker. It came to be known only on 100% examination of the consignment by the investigating agency. When the importer himself was not aware of the fact of the existence of the pre- packaged goods and also on being asked by the Customs Broker that if there were any pre-packaged goods, the answer being negative, the Customs Broker cannot be expected to bring the same to the notice of the Dy. Commissioner of the Customs.

Inquiry Officer in his inquiry report stated that in the absence of any information, the Customs Broker cannot think of the condition of the goods beyond the description mentioned in the invoice. The fact of the existence of the pre-packaged goods could be known only on 100% examination of the container by the CIU team. At any stretch of imagination, it cannot be said that the Customs Broker is in the knowledge of the fact of the same.

I find that Shri. Balasaheb V. Kale, director in the CB firm, in his statement dated 03.08.2022, on being asked whether they advised their client i.e. importer M/s. Dinesh Enterprises to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, replied that the importer provided all the documents before filing of the Bill of Entry and all the necessary documents were attached by the importer therefore they did not find the need to advise the importer. I find that requirement of LMPC certificate is general criteria where goods are in pre-packaged condition and CB should have advised about this requirement instead of this, CB stated in his statement that they did not find the need to advise the importer, which shows the CB's dereliction of his duty.

From the above facts, I find that the CB failed to properly advise their client M/s Dinesh Enterprises regarding the rules and regulations of customs and allied acts by not informing them about the declarations to be made for pre-packaged goods which require LMPC and CDSCO NOC for the miscellaneous toiletries and cosmetics items as per gazette notification no 426(E) 19.5.2010 in respect of registration for import and registration of cosmetics. The Customs Broker also failed to inform/bring this to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs.

Therefore, I find that the charge against the Customs Broker for violation of the Regulation 10(d) of CBLR, 2018 is 'Proved' and thus I hold that the CB has violated the provisions of Regulation 10(d) of CBLR, 2018.

9.3.2 With regard to violation of Regulation 10(e) of CBLR, 2018: -

" a CB 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".

On perusal of the offence report, it is alleged that the Customs Broker failed to exercise the due diligence reposed on him vide the Regulation 10(e) of the CBLR, 2018 and CB did not inquire from the importer with regard to the condition of the goods so imported and thus failed to discharge his duties with due diligence. It is further alleged that failure of not inquiring to the importer led to non-compliance of the LMPC Rules 2011.

CB submitted in his defence that they inquired with the importer as to whether the goods were in bulk packing and that when it was answered in the negative, then the Bill of Entry was filed; It was only on the 100% examination of the container under CIU supervision that it came to light that some of the goods were in pre-packaged condition and required LMPC. Even the LMPC requirement is only when the goods are sold in retail in the Indian Market after clearance from Customs and not while clearing from Customs or whilst paying IGST on the imported goods; there is not a whisper in the whole of the notice as to which information imparted by them is not correct.

Inquiry Officer in his inquiry report stated that the CB vide their statement during the investigation time itself deposed that on inquiry the importer has confirmed that all goods are in bulk condition only. IO also found that the importer or the Customs Broker at any point of time have not expressed that they are in the knowledge of the existence of the pre-packaged goods. IO also submitted that the adjudicating authority while deciding the case made out against the importer, vide O-I-O dated 15.09.2022 relying on the CBIC Circular No. 19/2011 dated 18.04.2011 allowed the goods to be labelled and to obtain the LMPC before the clearance of the goods.

I find that during the course of investigation, various imported goods were found in pre-packaged condition and as per Rule 27 of the Legal Metrology (Packaged Commodities) Rules, 2011 (LMPC), the importer is mandated to make an application to the Director or Controller of Registration within 90 days from the date on which he commences pre-packing. However, no such Registration Certificate (LMPC certificate) was produced. The Customs Broker in his statement given under Section 108 of Customs Act, 1962 admitted that their firm checked the applicability of BIS, LMPC, WPC certificates after consulting with the importer, however CB did not inquire about the condition of the goods i.e. pre-packaged or bulk and by not informing the importer about the requirement of the aforesaid LMPC certificate.

From the above facts, I find that it is clear that the Customs Broker did not exercise due diligence to ascertain the correctness of information pertaining to LMPC certificate to his client. Therefore, I find that the charge against the Customs Broker for violation of the Regulation 10(e) of CBLR, 2018 is 'Proved'

and thus I hold that the CB has violated the provisions of Regulation 10(e) of CBLR, 2018.

9.3.3 With regard to violation of Regulation 10(m) of CBLR, 2018: -

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

On perusal of the offence report, it is alleged that mis-declaration regarding quantity and description of many items and undeclared goods were found by CIU officers during the examination, hence the offence report states that the Customs Broker, by not uploading the correct documents viz LMPC Certificate and by not seeking necessary clarifications from the importer failed to discharge his duties with utmost efficiency and caused a significant delay in Customs clearance.

CB submitted that they filed the Bill of Entry after obtaining the required documents from the importer. The consignment also was given OOC and after clearance of the said consignment the container has been brought back and 100% examination of the goods was undertaken by the CIU team. The fact of the pre-packaged goods could be known only at that point of examination and neither the importer nor the Customs Broker was in the knowledge of the same.

Inquiry Officer in his inquiry report stated that in the instant case, the investigation also has not come with any evidence that the importer or the Customs Broker were aware of the fact of the pre- packaged goods. The notice also made allegation based on the Investigation Report of CIU team without any substantial evidence.

I find that Inquiry Officer failed to consider the fact that mis-declaration regarding quantity and description of many items and undeclared goods were found by CIU officers during the examination and the offence report states that the Customs Broker, by not uploading the correct documents viz LMPC Certificate and by not seeking necessary clarifications from the importer failed to discharge his duties with utmost efficiency and caused a significant delay in Customs clearance.

Therefore, I find that the charge against the Customs Broker for violation of the Regulation 10(m) of CBLR, 2018 is ‘Proved’ and thus I hold that the CB has violated the provisions of Regulation 10(m) of CBLR, 2018.

9.3.4 With regard to violation of Regulation 10(o) of CBLR, 2018: -

“a CB shall inform any change of postal address, telephone number, e-mail etc. to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, of all Customs Stations including the concerned

Deputy Commissioner or Assistant Commissioner of the Commissionerate who has granted the license immediately within two days"

On perusal of the offence report, it is alleged that the Customs Broker has changed his address from the one which has been mentioned in the license and the fact of change of address was not intimated to the department at any point of time. The Customs Broker under his voluntary statement tendered under Section 108 of Customs Act, 1962 on 03.08.2021 stated that his office address is at Madhuban Building, office No. 306, Ballard Estate, Plot No. 323 Mumbai-400001 but due to renovation at the Madhuban building currently they were running their office from the office situated at Room no. 1, Asmita Sarakari Patsanstha Maryadit (Muktadevi), Chatrapatti Sahu Maharaj Vyamshala, Maharashtra Nagar, Bhandup (W), Mumbai-78. He also stated that they did not intimate the said address to the CBS Section nor to GST Authorities.

CB contended in his submission that since all the Customs notices, summons, suspension order, order-in-original, personal hearing notice including this Show Cause Notice were received at the Fort office address of the Customs Broker only and they had not changed the address. In fact, the ownership of the Madhuban Building premises is still with the Director of Customs Broker firm; Therefore, there is no change but some of the work such as uploading of documents were being done from Bhandup facility since Covid pandemic and therefore, the allegation that the office had changed is clearly incorrect.

Inquiry Officer in his inquiry report found that the fact of such change of address could be known only during the deposition of the authorised representative of M/s. CSK Shipping Pvt Ltd., vide the statement dated 03.08.2022.

I find that the investigating agency did not produce any evidence regarding change of registered address. Investigating agency also did not produce any evidence that the said office was rented to someone or ownership has changed in anyway. I agree with the IO's report that change of address could be known only during the deposition of the authorised representative of the charged CB. I also find merits in CB's submission that all the customs notices, summons, suspension order, order-in-original, personal hearing notice including this Show Cause Notice were received at the Fort office address of the Customs Broker only and they had not changed the address.

From the above discussions & finding and considering the above points, I find that there is enough merit in the argument of the CB & IO's report to accept that the CB has not violated the provisions of Regulation 10(o) of the CBLR, 2018

and thus I hold that the charge against the CB under the Regulation 10(o) of the CBLR, 2018 as "Not Proved".

10. Further, I rely on the following judgements and hold that in the instant case, CB, M/s CSK Shipping Private Limited (11/1765) has failed to adhere to the responsibilities as was expected of them in terms of the Regulations made under CBLR, 2018 and therefore rendered themselves liable for penal action under CBLR, 2018.

10.1 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".

10.2 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)".

11. In a regime of trade facilitation, a lot of trust is placed on the Customs Broker who acts as a vital link between Customs Authorities and Importers/Exporters. In this case the CB failed to advise the client about Customs acts and other allied Rules/Regulations i.e. RE-44 compliance & CDSCO NOC. However, I find that there was no wilful collusion on the part of

the CB to facilitate such illegal imports. Thus, I find that there was procedural lapse on the part of the CB.

12. Though the charges held as not proved in inquiry report are partially acceptable and tenable under the facts and circumstances of the case and certainly warrant penal action against the CB. Keeping in mind that there are no substantial evidences which proves that the CB was aware about pre-packaged condition of goods and was directly indulged in any wrong doings but being a Custom Broker, he has to ensure compliance of import policy and should advise importer properly. I opine that awarding maximum punishment to Customs Broker for minor procedural lapses under CBLR, 2018 may not be justifiable. Accordingly, I pass the following order.

ORDER

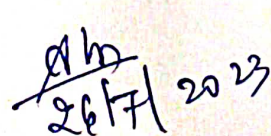
13. I, Principal Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7) of the CBLR, 2018, pass the following order:

(i) I hereby impose penalty of Rs. 50,000/- (Rupees Fifty Thousand only) on M/s CSK Shipping Private Limited (11/1765) (PAN No. AAHCC6600JCH001) 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) However, considering the punishment already suffered by the Customs Broker, as the CB's licence has been under suspension for 09 months and taking the livelihood of the Custom Broker and its employees into the consideration, I refrain from revoking the CB License No. 11/1765 under Regulation 14 of the CBLR, 2018.

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.


(SUNIL JAIN)

PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
MUMBAI ZONE-I

To,

M/s. CSK Shipping Private Limited (11/1765) (ABQFM4134J),
Shop No. 05, Building No. 06, Jai Santoshi Maa CHS Ltd,
Gauri Shankar Wadi No. 02, Pantnagar (East), Ghatkopar (East),
Mumbai - 400075.

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. CIU's of NCH, ACC & JNCH
4. EDI of NCH, ACC & JNCH
5. ACC (Admn), Mumbai with a request to circulate among all departments.
6. JNCH (Admn) with a request to circulate among all concerned.
7. Cash Department, NCH, Mumbai.
8. Notice Board
9. Office Copy
10. Guard File (Admin)