



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

F.NO. GEN/CB/533/2024-CBS

Date: 18.12.2024

DIN: 2024127700000000F3AB

**SHOW CAUSE NOTICE No. 67/2024-25 CBS**

M/s Globotrans Clearing and Forwarding Pvt. Ltd (11/1973) PAN No. AAHCG2592H, having registered address Office No. 6D1 6<sup>th</sup> Floor D1 D Wing, Gundecha Onclave Kherani Road, Sakinaka, Andheri East, Mumbai-400072 (hereinafter referred to as the Customs Broker/CB) is holder of Customs Broker License No. 11/1973, issued by the Commissioner of Customs, Mumbai under Regulation 7(1) of CBLR, 2013 (now regulation 7(2) of CBLR, 2018) and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report issued vide F. No. SG/MISC-162/2023-24/CIU/JNCH/790/D-Cell dated 17.09.2024 received from the Commissioner of Customs, CIU/JNCH (NS-G), Nhava Sheva wherein inter-alia following were stated:

2.1 The Importer M/s Aban Singapore Pvt. Ltd has filled two (02) Bills of Entry Nos. 1. 8869403 dated 21.11.2023 and 8943233 dated 25.11.2023 through their Customs Brokers M/s Globotrans Clearing and Forwarding Pvt. Ltd (11/1973) CHA NO. AADCG2592HCH001 and other one Customs Broker which were put on hold by the CIU, JNCH vide hold letter No. 475/2022-23 dated 20.12.2023.

2.2 Details of the subject goods covered under the above mentioned two (02) Bills of Entry are tabulates as below:

**TABLE-I**

Sr. No.	Bills of Entry	Invoice No.	Bill of Lading No.	Description	Container No.	Declared Grs. weight as per Bill of Entry (in Kgs)
1	8869403/ 21.11.2023	SE5756	PSPFE40731A	(OLD & USED) P/N-SPC-1045621- 1/4" 2M CAMERON TYPE U DOUBLERAM BOP (OEMSL NO 120618745001) WITH 4-1/16 5M FLANGD SIDE	HLBU8090638	19000

2	8943233/ 21.11.2023	SE5755	PSPFE40731B	USED OILWELL EQUIPMENT: (PO NO- 04-0016881) CPC 4148 13- 5/85M NOV SHAFFLER ANNULAR BOP (OEM SL NO- 152461-955) 5M STUDD	HLBU8234653	6500
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3. The goods covered under the above-mentioned Bill of Entry was examined by the officers of Central Intelligence Unit, JNCH under Panchanama dated 22.12.2023. During examination, the goods were found to be mis-declared in terms of description as against the declaration made in the subject Bills of Entry. The details of the same are tabulated as below:

**TABLE-II**

Sr. No.	Bills of Entry	Description	Container No.	Declared Gross weight as per Bill of Entry (in Kgs)	Wt. as per gate in slip (In Kgs)	Goods found during CIU examination
1	8869403/ 21.11.2023	(OLD & USED) P/N-SPC1045621- 1/4" 2M CAMERON TYPE U DOUBLERAM BOP (OEMSL NO 120618745001) WITH 4-1/16 5M FLANGD SIDE	HLBU8090638	19000	9240	USED OILWELL EQUIPMENT: (PO NO-04-0016881) CPC 4148 13-5/85M NOV SHAFFLER ANNULAR BOP (OEM SL NO- 152461-955) 5M STUDD
2	8943233/ 21.11.2023	USED OIL WELL WQUIPMENT: (PO NO- 04- 0016881) CPC 4148 13-5/85M NOV SHAFFLER ANNULAR BOP (OEM SL NO- 152461-955) 5M STUDD	HLBU8234653	6500	19240	(OLD & USED) P/N- SPC-1045621-1/4" 2M CAMERON TYPE U DOUBLERAM BOP (OEMSL NO 120618745001) WITH 4-1/16 5M FLANGD SIDE

4. Therefore, it is evident from the above-mentioned table that the goods in respect of two containers pertaining to the subject two Bills of Entry were found to be cross stuffed and the same was not amended before taking Out of Charge of the goods as per Circular No. 13/2005 Customs dated 13.03.2005.

5. In pursuance of investigation, a summons was issued to Shri Sudhakar koty Pujari, G-card holder of Customs Broker M/s Globotrans Clearing and Forwarding Pvt. Ltd (11/1973) u/s 108 of the Customs Act, 1962 and statement of Shri Sudhakar koty Pujari, was recorded on 28.12.2023 wherein Shri Sudhakar koty Pujari inter-alia stated that -

- He came to know that the goods in the container was mis-declared and was not ours on the basis of Bill of Entry as the cargo declared in the Bill of Entry No. 8869403 dated 21.11.2023 did not match with the cargo stuffed in the said container No. HLB08090638.
- Later he came to know about the cross stuffing.
- On being asked about the amendment I would like to state that the importer wanted to clear the consignment urgently so he went with the CHA of M/s Globotrans Clearing and Forwarding Pvt. Ltd. to DC with a

request letter dated 12.12.2023 for clearance of consignment. • On being asked about the examination I would like to state that that CE did the inspection on 14.12.2023 and gave the final report on 15.12.2023 and examination was done on same day.

- He agreed that there is a need of amendment in the said Bill of Entry.

6. Customs Broker M/s Globotrans Clearing and Forwarding Pvt. Ltd (11/1973) after knowing the cross stuffing of goods instead of suggesting the importer for amendment in IGM for Bill of Entry as per Circular No. 13/2005-Customs dated 13.03.2005, he agreed to collective examination of cross-stuffed goods of both the Bills of Entry and gets the Out of Charge without making necessary amendments in the IGM and Bill of Entry.

7. The CB has a very important role in customs clearances and lot of trust has been placed by the Department on the CB. In regime of trade facilitation and with more and more of the goods being facilitated by the Risk Management Systems without examination by the Customs, the role of CB has further increased so that economic frontiers of the country are well guarded. In this regard, I rely on the judgement of the Hon'ble Supreme Court in case of Commissioner of Customs Vs M/s K.M. Ganatra & Co *has held that:*

*“the Customs House Agent (CHA) occupies a very important position in the customs house. The customs procedures are complicated. The importers have to deal with a multiplicity of agencies namely carriers, custodians like BPT as well as the Customs. The importer would find it impossible to clear his goods through its agencies without wasting valuable energy and time. The CHA is supposed to safeguard the interests of both the importers and the customs. A lot of trust is kept in CHA by the importers/exporters as well as by the government agencies...”*

8. In view of observation and in light of the offence report, it appears that the CB has not fulfilled the obligations of Regulation 10(d), 10(e), 10(f) and 10(m) of CBLR,2018.

9. From the offence report, the following omissions leading to the violation of obligations stipulated in Regulation 10 of CBLR, 2018 are apparent: -

#### 9.1 **The regulation 10(d) of CBLR,2018, which read as:**

*“advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of noncompliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;”*

In the instant matter, the Customs broker appears to have knowledge about the cross stuffing of goods but despite the facts knowing, he did not take efforts to make necessary amendments in the bill of entry and had tried to facilitated the importer by clearing the imported goods. Apart from that, CB did not bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs.

Under the Regulation 10(d) of CBLR, 2018, it is the responsibility of CB to advise his client to comply with the provisions of non-compliance. Also, CB should have informed Docks DC/AC about the instance, but CB failed to do so. Therefore, in view of the above, it appears that CB has violated the provisions of Regulation 10(d) of CBLR, 2018.

#### 9.2 **The regulation 10(e) of CBLR,2018, which read as:**

*“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 scrutiny of the subject offence report, it appears that the Customs Broker has failed to exercise due diligence and aided the importer to clear the goods without making the necessary amendments to the Bills of Entry as per Circular No. 13/2005-Customs dated 13.03.2005. It is the responsibility of CB to ascertain the correctness of any information which he imparts to his client but in the instant case, CB was convinced with the importer to process the subject bill of entry without any amendment despite knowing the fact that goods have been cross stuffed in the container. Thus, it appears that CB has violated the provisions of Regulation 10(e) of CBLR, 2018.

**9.3 The regulation 10 (f) of CBLR,2018, which read as:**

*"not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;"*

It is the responsibility of the Customs Broker to inform the importer about the instructions and public notices regarding the amendment in Bill of entry. In the said matter it appears that Customs Broker has not followed the proper procedure of amendment in IGM for Bill of Entry as per Circular No. 13/2005-Customs dated 13.03.2005 and abetted with the importer by trying to clear the imported goods without making the necessary amendments to the Bills of Entry despite knowing the actual facts. Therefore, the said regulation appears to have been violated by the Customs Broker.

**9.4 The regulation 10 (m) of CBLR,2018, which read as:**

*"discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;"*

In the instant case, it appears that Customs Broker has connived with the importer to clear the subject bill of entry without following the due procedure of amendment as prescribed in Circular No. 13/2005-Customs dated 13.03.2005. Thus, it appears that CB has failed to discharge his duties as a Customs Broker and leading to an unwarranted delay in the clearance of the subject consignment. Hence, the Customs Broker has not fulfilled his duties with the speed and efficiency, thus appears to have violated the provisions of Regulation 10(m) of CBLR, 2018.

**10.** In view of the above, it appears that M/s Globotrans Clearing and Forwarding Pvt. Ltd (11/1973) has failed to comply with sub-regulations 10 (d), 10 (e), 10 (f) & 10(m) of Customs Brokers Licensing Regulations, 2018 and thereby committed misconduct rendering themselves liable to penalty under Regulation 18 of the CBLR, 2018.

**11.** Now therefore, in terms of Regulation 17(1) of CBLR, 2018, CB M/s Globotrans Clearing and Forwarding Pvt. Ltd (11/1973), are hereby called upon to show cause, as to:

- i. Why the Customs Broker license bearing No. 11/1973 issued to them should not be revoked.
- ii. Why security deposited should not be forfeited.
- iii. Why penalty should not be imposed upon them under Regulation 14 read with Regulation 17 & Regulation 18 of the CBLR, 2018 as elaborated in above paras of this Show Cause Notice within 30 days of receipt of this notice.

**12.** The CB M/s Globotrans Clearing and Forwarding Pvt. Ltd (11/1973) is directed to appear for personal hearing on the date as may be fixed and to produce proof of evidence/documents, if any, in their defence to the Inquiry Officer, **Shri Ankit, DC**, Audit, NCH, Mumbai to conduct inquiry into the case under regulation 17 of CBLR, 2018. If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer, and it will be presumed that they do not want personal hearing and the issue will be decided on the facts available on records.

**13.** This notice is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc. under the provisions of the Customs Act, 1962 and Rules/Regulations framed there under or any other law for the time being in force.

**14.** The documents/records relied upon are as under:

- i. Copy of the Offence Report issued vide F. No. SG/MISC-162/2023-24/CIU/JNCH/790/D-Cell dated 17.09.2024 received from the Commissioner of Customs, CIU/JNCH (NS-G), Nhava Sheva.

  
(RAJAN CHAUDHARY)

**Pr. Commissioner of Customs (General)  
NCH, Mumbai-I.**

To,

M/s Globotrans Clearing and Forwarding Pvt. Ltd  
(CB No.11/1973)  
Add: Office No. 6D1 6<sup>th</sup> Floor D1 D Wing , Gundecha  
Onclave Kherani Road, Sakinaka, Andheri East ,  
Mumbai-400072.

Copy to:

1. IO, **Shri Ankit, DC**, Audit, NCH, Mumbai
2. The Pr.Chief/Chief Commissioner of Customs, Mumbai Zone I, II, III.
3. CIU's of NCH, ACC & JNCH.
4. The Pr. Commissioner/Commissioner of Customs, Mumbai Zone I, II,III.
5. EDI of NCH, ACC & JNCH.
6. BCBA.
7. Office copy
8. Notice Board.