OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (GENERAL),
CUSTOM BROKER SECTION, NEW CUSTOM HOUSE,
BALLARD ESTATE, MUMBAI - 400 001.
Email-Id: cbsec.nch@gov.in

F. No. GEN/CB/313/2026-CBS Date: 05.09.2026

DIN: 20260977NO0000CE6CC

SHOW CAUSE NOTICE NO. 27 /2026-27
UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING REGULATIONS, 2018

M/s. Impex Shipping (India) Pvt. Ltd. (PAN: AACCI0846B), Customs Broker Licence No. 11/590 (hereinafter referred to as the "Customs Broker" or "CB"), having its registered/office address at Office No. 523, 5th Floor, Grohitam, Plot No. 14, Sector-19, Vashi, Navi Mumbai, Maharashtra-400703, is the holder of Customs Broker Licence No. 11/590 issued under Regulation 8 of the Customs House Agents Licensing Regulations, 1984 [now Regulation 7(2) of the Customs Brokers Licensing Regulations, 2018] and is bound by the regulations and conditions stipulated therein.

1.1 An offence report regarding the offences committed by the CB, issued by the Additional Director, DRI, Mumbai Zonal Unit, vide letter F. No. DRI/MZU/CI/INT-56/2026 dated 06.06.2026 and received in the Customs Broker Section, New Custom House, Mumbai, has conveyed, inter alia, the following information:

BRIEF FACTS OF THE CASE:

2. Intelligence developed by DRI, Mumbai Zonal Unit, indicated that an importer, namely M/s. Vogue Vision Traders (IEC: KBQPK8714J), had smuggled restricted items such as firecrackers by concealing the same in a mis-declared consignment of Study Table imported in container No. TLLU6861614. The Bill of Entry No. 8853663 dated 23.04.2026 was filed by the Customs Broker, M/s. Impex Shipping (India) Pvt. Ltd., CB No. 11/590.

3. Acting on the said intelligence, the container was placed on hold and examined under Panchanama proceedings dated 25.04.2026. During examination, it was found that along with the declared goods, i.e. Study Table, various types of concealed Chinese firecrackers were found. The goods declared in the Bill of Entry and goods found on examination were as follows:

Goods declared in the Bill of Entry			Goods found upon examination		
Description of goods	**Quantity (In PCS)**	**No. Of Cartons**	**Description of goods**	**Quantity (In PCS)**	**No. Of Cartons**
Study Table	7704	856	Study Table	510	51

Goods declared in the Bill of Entry			Goods found upon examination		
			Birthday candles/Sparkle Candles	21600	12
			288 Gatling Fireworks/Hand Fire Sky Shots	41460	691
			Silver Spring fountain fireworks	6480	27
			AC Banquet Silver fountain	9120	38
			Raystorm Pyrotechnics fireworks	9000	25
Total	**7704**	**856**		**88170**	**844**

4. Further, the import of firecrackers is "Restricted" under the ITC (HS) Classification of Foreign Trade Policy and requires licences from the Petroleum and Explosives Safety Organisation (PESO) under the Explosives Rules, 2008. The goods were mis-declared and concealed in the Bill of Entry No. 8853663 dated 23.04.2026.

5. Shri Nimesh Joshi, F-Card holder and authorised representative of the Customs Broker, M/s. Impex Shipping (India) Pvt. Ltd., was called upon vide e-mail dated 24.04.2026 to be present during the examination of Container No. TLLU6861614 imported vide Bill of Entry No. 8853663 dated 23.04.2026. Shri Nimesh Joshi did not appear for the examination and authorised Shri Sitaram Tambe for the examination proceedings.

6. Further, Shri Nimesh Joshi was summoned on 25.04.2026, 27.04.2026, 08.05.2026 and 27.05.2026 for recording of statement in the instant case, but he did not appear on all the four occasions. Thereafter, he appeared before DRI on 02.06.2026, when his statement was recorded under Section 108 of the Customs Act, 1962.

7. Shri Nimesh Joshi, in his voluntary statement, informed that he did not know the importer, M/s. Vogue Vision Traders, and its proprietor, Shri Adil Vahid Khan. He stated that the work relating to the said consignment was brought to him by Shri Chandresh Peer, G-Card holder in Custom Broker firm M/s. Tamil Nadu Shipping Services, who in turn got the documents from Shri Sitaram Tambe, the person authorised by Shri Nimesh Joshi for examination of the consignment. He admitted that he had not undertaken any independent verification regarding the genuineness of the importing firm and its address details. He further stated that he had not given any Power of Attorney to Shri Chandresh Peer for collecting the import-related documents from the importer.

8. Therefore, in view of the above offence report and investigation conducted so far, it is observed that the following provisions of the Customs Brokers Licensing Regulations, 2018 have been violated by the Customs Broker, M/s. Impex Shipping (India) Pvt. Ltd.:

a. Regulation 10(a) of the Customs Brokers Licensing Regulations, 2018, which reads as *"obtain an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"*

In this case, Shri Sitaram Shantaram Tambe, Customs clearing agent in his voluntary statement accepted that the documents related to the importer Vogue Vision Traders were received through Shri Vijay Parse, and not through the proprietor of Vogue Vision Traders, namely Shri Adil Vahid Khan, and the same were forwarded to Shri. Chandresh Peer, and who in turn forwarded the same to Shri. Nimesh Joshi, F-card holder. Further, Shri Nimesh Joshi, F-Card Holder, Impex Shipping (India) Pvt. Ltd. in his voluntary statement accepted that he has not obtained the documents viz. IEC, GSTIN and other KYC documents of the importer from Shri Adil Vahid Khan, proprietor of M/s. Vogue Vision Traders, and rather accepted the said documents from Shri Chandresh Peer. Also, Shri Nimesh Joshi accepted that he has not done any independent verification regarding the genuineness of the documents so obtained. Further, he stated that he has not complied with the requirements stipulated under Regulation 10(a) of the CBLR, 2018. Thus, the CB failed to comply with Regulation 10(a) of the CBLR, 2018.

b. Regulation 10(d) of the Customs Brokers Licensing Regulations, 2018, which reads 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 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;"*

In this case, Shri Nimesh Joshi in his voluntary statement accepted that as he did not know the importer personally, and so he has not given any advice to the importer to comply with the provisions of Customs Act, 1962. Further, while filing the Bill of Entry by the customs broker, the ICEGATE portal gave the message that the GST registration of the said firm is cancelled. Despite knowing this, he did not inform this to the Customs department, and instead went on to file the Bill of Entry. Thus, the CB failed to comply with Regulation 10(d) of the CBLR, 2018.

c. Regulation 10(e) of the Customs Brokers Licensing Regulations, 2018, which reads 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;"*

In the instant case, as the Customs broker was entirely dependent on middleman for the receipt of documents as well as for any clarification sought by the Customs department from the importer in the form of queries to the Bills of Entry. Shri Nimesh Joshi, in his voluntary statement accepted that since they did not know the importer, they never tried to ascertain the genuineness of the import documents supplied by the middleman, nor did they impart any information to the importer regarding the import of restricted items by mis-declaration. Thus, the CB failed to comply with Regulation 10(e) of the CBLR, 2018.

d. Regulation 10(m) of the Customs Brokers Licensing Regulations, 2018, which reads as *"discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;"*

In the instant case, Shri Nimesh Joshi in his voluntary statement accepted that he did not appear for the examination of said consignment, despite being called upon to do so. Also, he did not appear before this office in response to multiple summons, for tendering oral evidence, and hence he has grossly violated Regulation 10(m) of CBLR, 2018. Thus, the CB failed to comply with Regulation 10(m) of the CBLR, 2018.

e. Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018, which reads as *"verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information"*

In the instant case, Shri Nimesh Joshi in his voluntary statement accepted that he did not verify the genuineness of the credentials of the importer as he did not know or try to contact the importer. He got the work related to the import of M/s Vogue Vision Traders through a middleman namely Shri Chandresh Peer, and also received the related customs documents through the Shri Chandresh Peer only and not through the importer himself. He never verified the address of the importer. Thus, the CB failed to comply with Regulation 10(n) of the CBLR, 2018.

f. Regulation 10(q) of the Customs Brokers Licensing Regulations, 2018, which reads as *"co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees"*

In the instant case, Shri Nimesh Joshi failed to join the investigation, despite being called repeatedly by issuance of summons on 25.04.2026, 27.04.2026, 08.05.2026 & 27.05.2026. He only joined much later on 02.06.2026. Further, by being not present during the examination proceedings of the consignment despite being specifically called upon via e-mail, clearly shows his non-cooperation in the ongoing investigation by this office, in violation of Regulation 10(q) of CBLR, 2018. The above conduct shows failure to co-operate promptly with the Customs authorities and thus, the CB failed to comply with Regulation 10(q) of the CBLR, 2018.

9. The Customs Broker, M/s. Impex Shipping (India) Pvt. Ltd., CB No. 11/590, failed to comply with the obligations cast upon it under the Customs Brokers Licensing Regulations, 2018, which facilitated the smuggling of restricted items, namely Chinese-origin firecrackers, under ITC(HS) Classification of Foreign Trade Policy, requiring licences from DGFT and PESO under the Explosives Rules, 2008. The above omissions constitute serious violations of Regulations 10(a), 10(d), 10(e), 10(m), 10(n) and 10(q) of CBLR, 2018 and render the CB liable for action under the said Regulations.

10. Under CBLR, 2018, the obligations cast upon a Customs Broker under Regulation 10 are substantive obligations governing the manner in which the Customs Broker interacts with its clients and Customs authorities. The Customs Broker is expected to exercise due diligence, verify the identity and credentials of its clients, obtain proper authorisation, advise the client regarding compliance with applicable laws and co-operate promptly with Customs authorities. The conduct of the CB in the present case indicates failure to discharge these obligations.

11. The acts of omission and commission on the part of the Customs Broker directly contributed to the filing of a mis-declared Bill of Entry and concealment of restricted firecrackers. The Customs Broker's admitted reliance upon intermediaries for obtaining documents, absence of independent verification of the importer and its credentials, non-verification of the declared address, failure to advise the importer regarding compliance with the applicable restrictions, and non-cooperation at the initial stages of investigation are relevant to the determination of its liability under CBLR, 2018.

12. It is further observed that an interim Suspension Order No. 06/2026-27 dated 25.06.2026 was passed by the Principal Commissioner of Customs (General), Mumbai, under Regulation 16(1) of CBLR, 2018, suspending the CB's licence with immediate effect, on the prima-facie finding of failure to fulfil obligations under Regulations 10(a), 10(d), 10(e), 10(m), 10(n) and 10(q) of CBLR, 2018. The CB was also directed to surrender its original Customs Passes immediately.

13. Thereafter, after consideration of the personal hearing and written submissions of the CB, the suspension was continued vide Order No. 07/2026-27 dated 25.08.2026 under Regulation 16(2) of CBLR, 2018, pending inquiry proceedings under Regulation 17 of CBLR, 2018. The said order records that the material on record did not satisfactorily rebut the prima-facie findings and that continuation of suspension was warranted pending inquiry. The continuation order also records that the matter is to be determined independently in the proceedings under Regulation 17.

14. In view of the above, it appears that M/s. Impex Shipping (India) Pvt. Ltd., CB No. 11/590, has failed to fulfil the obligations imposed upon it under Regulations 10(a), 10(d), 10(e), 10(m), 10(n) and 10(q) of CBLR, 2018. The omissions and commissions alleged above are serious in nature, having occurred in connection with the clearance of a consignment in which restricted Chinese-origin firecrackers were concealed under the declared description of Study Tables.

15. NOW, THEREFORE, in terms of Regulation 17(1) of the Customs Brokers Licensing Regulations, 2018, M/s. Impex Shipping (India) Pvt. Ltd., CB No. 11/590, is hereby called upon to show cause to the Principal Commissioner of Customs (General), New Custom House, Mumbai, as to why:

(i) the Customs Broker Licence No. 11/590 issued to them should not be revoked;

(ii) the security deposit furnished by them should not be forfeited; and

(iii) penalty should not be imposed upon them under Regulation 14 read with Regulation 17 and Regulation 18 of the Customs Brokers Licensing Regulations, 2018, for their failure to comply with the provisions of CBLR, 2018, as elaborated in the foregoing paragraphs.

16. The Customs Broker is directed to submit its written reply, if any, to this Show Cause Notice within **30 days** from the date of receipt of this notice. The Customs Broker is also directed to appear for personal hearing on the date and time as may be fixed by the Inquiry Officer Shri G.V.S.S Sharma Assistant/Deputy Commissioner of Customs, Audit Commissionerate, Mumbai Zone-I, appointed to conduct inquiry under Regulation 17 of CBLR, 2018, and may produce evidence/documents, if any, in its defence.

17. If no reply is received within the stipulated time, or if the Customs Broker fails to appear for personal hearing when called upon, the matter shall be decided on the basis of the facts and material available on record, without any further reference to the Customs Broker.

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

Encl.: RUDs

5.9.26

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

To,

M/s. Impex Shipping (India) Pvt. Ltd. (CB No. 11/590 and PAN: AACCI0846B)
Office No. 523, 5th Floor, Grohitam,
Plot No. 14, Sector-19, Vashi,
Navi Mumbai, Maharashtra-400703

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Commissioner of Customs, Mumbai Zone I, II, III.
3. The Additional Director, DRI, Mumbai Zonal Unit.
4. The DC/Group-I/IA, JNCH.
5. CIU's of NCH, ACC & JNCH, Mumbai.
6. EDI of NCH, ACC & JNCH, Mumbai.
7. BCBA.
8. Office copy.
9. Notice Board.