प्रधान सीमाशुल्कआयुक्त (सामान्य) का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)

कस्टम ब्रोकरअनुभाग, नवीन सीमाशुल्क भवन,बेलार्डइस्टेट, मुंबई– 400001

CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400001.

EMAIL: cbsec.nch@gov.in

F. No. GEN/CB/449/2025-CBS **Date: 11.09.2026**

DIN No: 20260977NO00005EC54E

SHOW CAUSE NOTICE No. _28/2026-27

UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING REGULATIONS, 2018

M/s Sai Dutta Clearing Agency Pvt. Ltd. (PAN: AAFCS5286A), having its registered address at 201, Madhuban Building, 2nd Floor, 23, SBS Road, Cochin Street, Fort, Mumbai – 400001 and its branch office at 205, 2nd Floor, Thapar Complex, Plot No. 51, Sector-15, CBD Belapur, Navi Mumbai – 400614 (hereinafter referred to as “the Customs Broker” or “the CB”), are the holders of **Customs Broker Licence No. 11/978 (CHA Code – AAFCS5286ACH001)**, issued by the Commissioner of Customs, Mumbai under the provisions of the Custom House Agents Licensing Regulations, 1984 [now Regulation 7(2) of the Customs Brokers Licensing Regulations, 2018], and as such they are bound by the regulations and the conditions stipulated therein. Sh. AshwaniiDham is the Director of the said Customs Broker firm and Sh. Rajesh Mehta is the F-Card holder therein.

2. The final offence report in the matter, along with the relied upon documents and the Annexures thereto, has been received in this office on **12.08.2026**. The said offence report comprises of –

(i) **Show Cause Notice No. 1267/2023-24/Commr./Gr.VA/NS-V/CAC/JNCH dated 11.09.2023** (F. No. S/26-Misc-616/2023-24/Gr.VA/JNCH, DIN – 20230978NX00001631AD) issued under Section 124 read with Section 28(4) of the Customs Act, 1962 by the Commissioner of Customs, NS-V, JNCH, Nhava Sheva, Mumbai Zone-II, along with **Annexure-A** (calculation of differential duty) and **Annexure-B** (list of relied upon documents) thereto; and

(ii) **Order-in-Original No. PCCP/ADJ/AH/06/2025-26 dated 18.08.2025** (DIN – 20250879OC0000555EE1, Order File No. S/10-127/2023-24/Commr/NS-V/CAC/JNCH) passed by the Commissioner of Customs (Preventive), Mumbai, adjudicating the aforesaid Show Cause Notice, a copy whereof has been endorsed to the Commissioner of Customs (General), Customs Broker Section, New Custom House, Mumbai.

3. It is pertinent to mention that on the basis of the earlier offence report received from the Directorate of Revenue Intelligence, Delhi Zonal Unit vide letter F. No.

DRI/DZU/23/Enq-20/2021 dated 24.03.2023 – which pertained to the two live consignments covered by Bill of Entry No. 5745976 dated 07.10.2021 and Bill of Entry No. 5920180 dated 20.10.2021 and to Show Cause Notice No. 1140/2022-23/Commr./Gr.VA/CAC/NS-V/JNCH dated 18.10.2022. Subsequently, the Customs Broker's licence had been suspended vide Suspension Order No. 07/2023-24 dated 04.05.2023 and the suspension of the Customs Broker's licence was revoked vide Order No. 10/2023-24 dated 19.05.2023 and Show Cause Notice No. 13/2023-24 (F. No. GEN/CB/248/2023-CBS) dated 25.05.2023 was issued to the CB by this office under Regulation 17 of the CBLR, 2018. The present notice arises out of the final offence report referred to in para 2 above, which pertains to the 83 Bills of Entry filed by the CB at Nhava Sheva (INNSA1) as detailed in Annexure-A to Show Cause Notice No. 1267/2023-24 dated 11.09.2023, and out of the findings recorded against the CB in Order-in-Original No. PCCP/ADJ/AH/06/2025-26 dated 18.08.2025.

Brief facts of the case

4. An intelligence received by the officers of the Directorate of Revenue Intelligence, Delhi Zonal Unit (hereinafter referred to as "the DRI") from the Income Tax authorities indicated huge under-valuation and mis-declaration in the import of various electronic goods and accessories in the name of various dummy/proxy entities owned and controlled by one person namely Sh. Zakir Khan. Acting on the said intelligence, searches were carried out by the DRI on 18.10.2021 at the residential premises of Sh. Zakir Khan at S-80, Greater Kailash-I, New Delhi – 110048 and at the office premises of the Customs Broker M/s Sai Dutta Clearing Agency Pvt. Ltd. at 201, Madhuban Building, 2nd Floor, 23 SBS Road, Cochin Street, Fort, Mumbai – 400001 and at Office No. 205, 2nd Floor, Thappar Complex, Sector-15, CBD Belapur, Navi Mumbai – 400614, under Panchnamas dated 18.10.2021. During the search proceedings at the office premises of the Customs Broker, documents pertaining to M/s Vijay Overseas, M/s Meena Prints and M/s Z K Overseas, and the mobile phone used by Sh. AshwaniiDham of M/s Sai Dutta Clearing Agency Pvt. Ltd., were resumed for further investigation.

5. Investigation revealed that such under-valued and mis-declared imports were carried out in the name of the following proxy/dummy IECs, all owned and controlled by Sh. Zakir Khan:

S. No.	Name of importing firm	IEC	Proprietor
1	M/s Meena Prints	0509023126	Sh. Md. Yasin Khan
2	M/s R and J Overseas	AYWPR3049N	Smt. Priyanka Razdan
3	M/s Vijay Overseas	BPJPB6884E	Sh. Vijay Bisht
4	M/s Alfa Overseas	FBVPK0205G	Sh. Irfan Khan
5	M/s PK Globle Enterprise	CKNPP9993A	Sh. Parvis

5.1 It has been brought out in the offence report that **more than 90% of the Customs clearance of all such goods was facilitated by the Customs Broker firm M/s Sai Dutta Clearing Agency Pvt. Ltd. (CHA Code – AAFCS5286ACH001)**, the key person of the said firm being Sh. AshwaniiDham, Director.

Statements recorded under Section 108 of the Customs Act, 1962

6. The statement of **Sh. AshwaniiDham, Director of the Customs Broker firm M/s Sai Dutta Clearing Agency Pvt. Ltd., was recorded on 20.09.2022** by the officers of DRI, Delhi Zonal Unit, wherein he, inter alia, admitted that he had provided Customs clearance for various firms owned and controlled by Sh. Zakir Khan, namely M/s Z.K. Overseas (IEC – 0510058850), M/s Meena Prints (IEC – 0509023126), M/s R and J Overseas (IEC – AYWPR3049N), M/s Vijay Overseas (IEC – BPJPB6884E) and M/s Alfa Overseas (IEC – FBVPK0205G); that he was aware that Sh. Vijay Bisht, Sh. Irfan and Sh. Parvis etc. were merely the dummy proprietors of the respective import firms and that Sh. Zakir Khan was the actual owner/controller of these firms; that he had never met these dummy proprietors and that the KYC documents of these firms were provided to him by Sh. Zakir Khan. On being confronted with certain evidences recovered during the investigation, he further admitted to have collected extra amount in cash from Sh. Zakir Khan for speedy clearance of such under-valued import consignments, over and above the duty and the official Customs clearance charges.

7. A further statement of **Sh. AshwaniiDham was recorded on 15.11.2022**, wherein he perused and affirmed his earlier statement dated 20.09.2022 and stated that in relation to the imports made in the name of M/s Z.K. Overseas, M/s Meena Prints, M/s R and J Overseas, M/s Vijay Overseas and M/s Alfa Overseas at Nhava Sheva, he and his employees used to communicate only with Sh. Zakir Khan and Smt. Priyanka Razdan; that mostly Smt. Priyanka Razdan used to send the import documents such as bill of lading, commercial/import invoice and packing list on their e-mail IDs s205jnpt@gmail.com and info@saidutta.com.

8. The statement of **Sh. Dilip Nandlal Devkar, Client Relation Officer of the CB firm, was recorded on 22.12.2022**, wherein he, inter alia, stated that he used to report to Sh. Uday Khanna who in turn reported to Sh. AshwaniiDham; that as per the directions of Sh. Uday Khanna or Sh. AshwaniiDham he used to inform Smt. Priyanka Razdan about the discrepancies in the import documents; and that the invoices submitted before Customs used to be modified/manipulated by Smt. Priyanka Razdan as per convenience, the said modification always being carried out with the prior knowledge and approval of Sh. Uday Khanna and Sh. AshwaniiDham. He further admitted that he used to inform the importers of the current passing rate of Customs of different commodities after confirming the same with either Sh. Uday Khanna or Sh. AshwaniiDham.

9. The statement of **Sh. Uday Khanna, Manager (Administration) of the CB firm, was recorded on 26.12.2022**, wherein he, inter alia, stated that he used to look after the back-office functions and to report the summary of the day's work directly to Sh. AshwaniiDham; that Sh. AshwaniiDham had informed him that Sh. Zakir Khan owned several IECs/import firms and had directed him to communicate with Sh. Zakir Khan and Smt. Priyanka Razdan in relation to the documents to be filed for imports in these firms; that on noticing that the values of certain items in the invoice were lower or higher than the current passing rates of Customs, their team had suggested corrections in the unit price of the declared goods and had asked Smt. Priyanka Razdan to amend the invoice accordingly so that the consignment got cleared without any query or value loading; that based on the requirement, Smt. Priyanka Razdan also used to share editable documents of the import firms which were amended in their office so that the import consignments could be got cleared from Customs

without any hassle; and that the said WhatsApp communication was deleted by him after the initiation of investigation with the consent of Sh. AshwaniiDham.

10. The evidences gathered during the investigation, including the forensic examination of the mobile phones of Sh. Zakir Khan and Smt. Priyanka Razdan, further revealed that M/s Sai Dutta Clearing Agency Pvt. Ltd. used to inform the minimum passing rate of different goods to Sh. Zakir Khan and Smt. Priyanka Razdan, who in turn used to prepare the fabricated/forged invoices accordingly; that the office of the CB also used to receive the forged/fabricated invoices in editable format and used to modify the same accordingly; and that they were therefore fully aware that the invoices submitted before Customs for clearance of the goods were not the genuine invoices issued by the supplier and that the firms such as M/s Alfa Overseas and M/s Vijay Overseas were dummy/proxy IECs owned and controlled by Sh. Zakir Khan. From the WhatsApp communication between Sh. Kuldeep Singh Rangrass, an employee of the CB, and Sh. Zakir Khan, it is further evident that, as stated by Sh. AshwaniiDham in his statement dated 20.09.2022, a sum of Rs. 60,000/- was collected from Sh. Zakir Khan for getting a Bill of Entry assessed at Mundra Port without any hindrance, thereby circumventing the faceless assessment scheme of the CBIC.

Re-determination of value and demand of duty

11. On the basis of the actual invoices retrieved during the forensic examination of the mobile phones of Sh. Zakir Khan and Smt. Priyanka Razdan, the declared value of the goods covered by 84 Bills of Entry under investigation (83 pertaining to Nhava Sheva and 01 pertaining to Mundra), comprising 719 distinct item rows in all, was rejected in terms of Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 and re-determined under Rule 9 ibid read with Section 14 of the Customs Act, 1962 at 21.33 times the declared value. The port-wise position, as summarised in the said Show Cause Notice, is as under:

S. No.	Port	Total No. of BEs	Declared assessable value (in Rs.)	Re-determined assessable value (in Rs.)	Differential duty payable (in Rs.)
1	Nhava Sheva (INNSA1)	83	7,85,95,712	168,96,57,081	44,35,90,746
2	Mundra (INMUN1)	1	15,29,971	1,97,33,411	56,39,426
	TOTAL	**84**	**8,01,25,682**	**170,93,90,492**	**44,92,30,172**

11.1 Accordingly, by Show Cause Notice No. 1267/2023-24 dated 11.09.2023, the declared value of Rs. 8,01,25,682/- was proposed to be rejected and re-determined at **Rs. 170,93,90,492/-**, the goods were proposed to be confiscated under Sections 111(l) and 111(m) of the Customs Act, 1962, and differential duty of **Rs. 44,92,30,171/-** was proposed to be demanded under Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA ibid. Sh. AshwaniiDham was also called upon to show cause as to why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962.

Role of the Customs Broker

12. The role of the Customs Broker, as brought out at para 58.3 of Show Cause Notice No. 1267/2023-24 dated 11.09.2023, is as under:

(i) Sh. AshwaniiDham, Director of the Customs Broker firm M/s Sai Dutta Clearing Agency Pvt. Ltd., effected the mis-declared and under-valued imports in the name of various firms owned and controlled by Sh. Zakir Khan;

(ii) Sh. AshwaniiDham, in his voluntary statement dated 20.09.2022, admitted that he had provided Customs clearance for various firms owned and controlled by Sh. Zakir Khan, namely M/s Z.K. Overseas (IEC – 0510058850), M/s Meena Prints (IEC – 0509023126), M/s R and J Overseas (IEC – AYWPR3049N), M/s Vijay Overseas (IEC – BPJPB6884E) and M/s Alfa Overseas (IEC – FBVPK0205G);

(iii) He was aware that Sh. Vijay Bisht, Sh. Irfan and Sh. Parvis etc. were the dummy proprietors of the respective import firms and that Sh. Zakir Khan was the actual owner/controller of these firms. He stated that he had never met these dummy proprietors and that the KYC documents of these firms were provided by Sh. Zakir Khan;

(iv) Despite being aware of the fact that the firms M/s Vijay Overseas, M/s Alfa Overseas and M/s PK Globle Enterprise etc. were dummy/proxy entities, Sh. AshwaniiDham continued to facilitate the clearances of the said firms on the basis of the instructions/documents given by Sh. Zakir Khan and Smt. Priyanka Razdan;

(v) On being confronted with certain evidences recovered during the investigation, he admitted to have collected extra amount in cash from Sh. Zakir Khan for speedy clearance of such under-valued import consignments, apart from the duty and the official Customs clearance charges;

(vi) On the directions of Sh. AshwaniiDham, his employees used to inform the Customs current passing rate of different commodities to Sh. Zakir Khan and Smt. Priyanka Razdan;

(vii) His employees admitted that, based on the requirement, Smt. Priyanka Razdan used to share editable documents of the import firms, which were amended in their office so that the import consignments could be got cleared from Customs without hassle;

(viii) Sh. AshwaniiDham also assisted Sh. Zakir Khan in circumventing the faceless assessment scheme of Customs, which resulted in mis-declared and under-valued imports;

(ix) For his acts of omission and commission in rendering the subject goods liable for confiscation, he has rendered himself liable for imposition of penalty under Section 112 of the Customs Act, 1962; and, by filing declarations on behalf of a dummy IEC while being fully aware of the real owners/controllers of the IEC, he has made himself liable for penalty under Section 114AA of the Customs Act, 1962, without prejudice to any action, penal or otherwise, which may be taken against him under the provisions of the Customs Brokers Licensing Regulations, 2018;

(x) M/s Sai Dutta Clearing Agency Pvt. Ltd. were aware that the invoices submitted before Customs for clearance of the goods were not the genuine invoices issued by the supplier. Hence, it is evident that M/s Sai Dutta Clearing Agency Pvt. Ltd. has violated the provisions of Regulation 10(d), 10(e) and 10(n) of the CBLR, 2018.

Observations of the Adjudicating Authority

13. The aforesaid Show Cause Notice has been adjudicated by the Commissioner of Customs (Preventive), Mumbai vide Order-in-Original No. PCCP/ADJ/AH/06/2025-26 dated 18.08.2025. At para 39 thereof, being the findings in respect of Sh. AshwaniiDham, Director of M/s Sai Dutta Clearing Agency Pvt. Ltd., Customs Broker, the Adjudicating Authority has, inter alia, observed as under:

(i) That the investigation clearly shows the role of Sh. AshwaniiDham in effecting the mis-declaration and under-valuation of the imported goods in the name of various firms owned and controlled by Sh. Zakir Khan; that despite being aware that the firms M/s Vijay Overseas, M/s Alfa Overseas and M/s PK Globle Enterprise etc. were dummy/proxy entities, he continued to facilitate the clearances of the said firms on the basis of the instructions/documents given by Sh. Zakir Khan and Smt. Priyanka Razdan;

(ii) That at no stage was any authorisation from the registered importer and proprietor of M/s Vijay Overseas, Sh. Vijay Bisht (even though dummy), in favour of the 'beneficial owner' i.e. Sh. Zakir Khan and/or Smt. Priyanka Razdan adduced by the CB before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be; that obviously the Customs Broker has mis-used his Customs Broker licence to connive with and abet the importer and has thus failed to discharge his obligation appropriately; and that Sh. AshwaniiDham, the Customs Broker, has deliberately and knowingly colluded with the importers by consciously neither reporting the undervaluation by the importers to the Customs authorities nor refusing clearance of the grossly undervalued goods, thereby abetting in evasion of Customs duty by the importer;

(iii) That the Customs Broker cannot absolve himself of responsibility when it is evident that he was fully aware of the control of Sh. Zakir Khan and Smt. Priyanka Razdan over M/s Vijay Overseas and M/s Alfa Overseas and was receiving instructions and documents from them; that the Customs Broker has acted as an accomplice of the other noticees and has knowingly facilitated fraudulent activities; and that the Customs Broker had a duty to verify the authenticity of the documents provided and to ensure compliance with the Customs regulations, which he failed to fulfil in this case, reliance in this regard having been placed on the judgment of the Hon'ble Supreme Court in Commissioner of Customs Vs. Aafloat Textiles (I) Pvt. Ltd., 2009 (235) E.L.T. 587 (S.C.);

(iv) That on being confronted with certain evidences recovered during the investigation, he admitted to have collected extra amount in cash from Sh. Zakir Khan for speedy clearance of such under-valued import consignments apart from the duty and the official Customs clearance charges; that on his directions his employees used to inform the Customs current passing rate of different commodities to Sh. Zakir Khan and Smt. Priyanka Razdan; that his employees admitted that Smt. Priyanka Razdan used to share editable documents of the import firms which were amended in their office so that the import consignments could be got cleared from Customs without hassle; and that Sh. AshwaniiDham also assisted Sh. Zakir Khan in circumventing the faceless assessment scheme of Customs, which resulted in mis-declaration and under-valuation of the imported consignments and thus defrauding the Government of its legitimate revenue;

(v) That Sh. AshwaniiDham, Director of the Customs Broker firm M/s Sai Dutta Clearing Agency Pvt. Ltd., was well aware that the invoices submitted before Customs for clearance of the goods were not the genuine invoices issued by the supplier and that, hence, it is evident that he has also violated the provisions of Regulation 10(d), 10(e) and 10(n) of the CBLR, 2018 along with the Customs Act, 1962;

(vi) That reliance has been placed on the decision of the Hon'ble CEGAT, West Zonal Bench, Mumbai in Noble Agency Vs. Commissioner of Customs, Mumbai, 2002 (142) E.L.T. 84 (Tri. – Mumbai), wherein it has been observed that the Customs Broker occupies a very important position in the Custom House, that he is supposed to safeguard the interests of both the importers and the Customs, that a lot of trust is kept in him by the importers/exporters as well as by the Government agencies, and that any contravention of the obligations cast upon him, even without intent, would be sufficient to invite upon him the punishment listed in the Regulations; and

(vii) That despite knowing that Sh. Zakir Khan and Smt. Priyanka Razdan had been using fake/dummy IECs for import consignments, he abetted them and helped in evading Government revenue, and that he has not followed the instructions given to him in the CBLR, 2018.

14. By the said Order-in-Original, the Adjudicating Authority has, inter alia, rejected the declared value and re-determined the value of the impugned goods at Rs. 170,93,90,492/-, ordered confiscation of the said goods under Sections 111(l) and 111(m) of the Customs Act, 1962 with an option to redeem the same on payment of a redemption fine of Rs. 18,00,00,000/- under Section 125(1) ibid, and confirmed the differential duty of Rs. 44,92,30,171/- under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA ibid. Further, vide clause (vii) of the operative part of the said order, the Adjudicating Authority has imposed a penalty of **Rs. 4,00,00,000/- (Rupees Four Crore only) under Section 112(a), a penalty of Rs. 4,00,00,000/- (Rupees Four Crore only) under Section 112(b) and a penalty of Rs. 2,00,00,000/- (Rupees Two Crore only) under Section 114AA of the Customs Act, 1962 upon Sh. AshwaniiDham, Director of M/s Sai Dutta Clearing Agency Pvt. Ltd., Customs Broker.**

Contraventions of the Customs Brokers Licensing Regulations, 2018

15. On going through the offence report received on 12.08.2026, i.e. Show Cause Notice No. 1267/2023-24/Commr./Gr.VA/NS-V/CAC/JNCH dated 11.09.2023 read with Order-in-Original No. PCCP/ADJ/AH/06/2025-26 dated 18.08.2025, and the relied upon documents, it appears that the Customs Broker M/s Sai Dutta Clearing Agency Pvt. Ltd. (Licence No. 11/978) (CHA Code – AAFCS5286ACH001) has failed to comply with the following provisions of the Customs Brokers Licensing Regulations, 2018:

15.1 Regulation 10(a) –

"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;"

The Bills of Entry in question were filed by the CB in the name of dummy/proxy IEC firms whose proprietors the CB had admittedly never met, and the instructions and documents in respect of the said imports were received by the CB from Sh. Zakir Khan and Smt. Priyanka Razdan, who were not the registered importers. At no stage was any authorisation from the registered IEC holders in favour of the beneficial owner, i.e. Sh. Zakir Khan and/or Smt. Priyanka Razdan, obtained by the CB or produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be. Thus, it appears that the CB has violated Regulation 10(a) of the CBLR, 2018.

15.2 Regulation 10(d) –

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

Sh. AshwaniiDham, Director of the CB firm, had admittedly attended to the clearance of the impugned goods on interaction with the operators of the IECs and not with the actual holders of the IECs. The filing of the Bills of Entry without knowing the concerned persons in these firms, on the strength of documents given to him by these operators, was the result of acquiescence on the part of the CB. He was aware at all material times that the goods imported in the name of M/s Vijay Overseas, M/s Meena Prints, M/s R and J Overseas, M/s Alfa Overseas and M/s PK Globle Enterprise were proxy imports and that the goods so imported were grossly undervalued. Despite knowing all the aforementioned facts, the CB neither advised his clients to comply with the provisions of the Act nor brought the matter to the notice of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs. Thus, it appears that the CB has violated Regulation 10(d) of the CBLR, 2018.

15.3 Regulation 10(e) –

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

Had the CB perused the documents and invoices relating to the import of the impugned grossly undervalued goods and verified the correctness of the relevant declarations, the mis-declaration and under-valuation could not have been effected. Far from exercising due diligence, the CB and his employees informed the importers of the current/minimum passing rates of Customs, received the invoices in editable format and got the same amended in their own office so that the consignments could be cleared without query or value loading. The CB thus failed to exercise due diligence and instead aided Sh. Zakir Khan in circumventing the faceless assessment scheme of Customs, which resulted in mis-declaration and under-valuation. Thus, it appears that the CB has violated Regulation 10(e) of the CBLR, 2018.

15.4 Regulation 10(h) –

"not procure or attempt to procure directly or indirectly, information from the Government records or other Government sources of any kind to which access is not granted by the proper officer;"

The records of the case and the evidences gathered during the investigation reveal that M/s Sai Dutta Clearing Agency Pvt. Ltd. used to inform the minimum/current passing rate of different goods to Sh. Zakir Khan and Smt. Priyanka Razdan, who in turn used to prepare the fabricated/forged invoices accordingly. It is further evident from the WhatsApp communication between Sh. Kuldeep Singh Rangrass, an employee of the CB, and Sh. Zakir Khan that a sum of Rs. 60,000/- was collected from Sh. Zakir Khan for getting a Bill of Entry assessed at Mundra Port without any hindrance, thereby circumventing the faceless assessment scheme of the CBIC. Thus, it appears that the CB has violated Regulation 10(h) of the CBLR, 2018.

15.5 Regulation 10(n) –

> *"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;"*

The records of the case indicate that the CB had never met Sh. Vijay Bisht, Sh. Irfan Khan, Sh. Parvis or Sh. Md. Yasin Khan, the IEC holders/proprietors of the importing firms, and that the KYC documents of all these firms were provided to the CB by Sh. Zakir Khan. The CB was fully aware that these persons were merely dummy proprietors and that Sh. Zakir Khan was the actual owner and controller of the said firms. Despite being aware of the above, the CB continued to facilitate the clearance of the consignments of the said firms on the basis of the instructions and documents given by Sh. Zakir Khan and Smt. Priyanka Razdan. The CB thus made no attempt whatsoever to verify the identity of his client or the functioning of his client at the declared address by using reliable, independent and authentic documents, data or information. Thus, it appears that the CB has violated Regulation 10(n) of the CBLR, 2018.

15.6 Regulation 13(12) –

> *"The Customs Broker shall exercise such supervision as may be necessary to ensure proper conduct of his employees in the transaction of business and he shall be held responsible for all acts or omissions of his employees during their employment."*

It has come on record from the statements of Sh. Dilip Nandlal Devkar dated 22.12.2022 and Sh. Uday Khanna dated 26.12.2022 that the invoices submitted before Customs were modified/manipulated by Smt. Priyanka Razdan, and that such modification was always done with the prior knowledge and approval of Sh. Uday Khanna and Sh. AshwaniiDham, Director of the CB firm; that the employees of the CB used to inform the current passing rate of different commodities to the importers after confirming the same with either Sh. Uday Khanna or Sh. AshwaniiDham; that editable documents shared by Smt. Priyanka Razdan were amended in the office of the CB; and that the incriminating WhatsApp communication was deleted by Sh. Uday Khanna after the initiation of the investigation with the consent of Sh. AshwaniiDham. The acts and omissions of the employees of the CB were thus carried out under the directions and with the knowledge of the CB, and the CB failed to exercise the supervision necessary to ensure their proper conduct in the transaction of business. Thus, it appears that the CB has violated the provisions of Regulation 13(12) of the CBLR, 2018.

16. From the above facts, it appears that prima facie the Customs Broker M/s Sai Dutta Clearing Agency Pvt. Ltd. (Licence No. 11/978) (CHA Code – AAFCS5286ACH001) has violated **Regulation 10(a), 10(d), 10(e), 10(h), 10(n) and 13(12) of the CBLR, 2018**. The evidence on record clearly indicates that the CB was working in a grossly negligent manner

and in violation of the obligations cast upon them under the CBLR, 2018. A Customs Broker occupies a very important position in the Custom House and is supposed to safeguard the interests of both the importers and the Customs department. A lot of trust is reposed in a Customs Broker by the Government agencies; however, by their acts of omission and commission as detailed hereinabove, it appears that the said CB has violated Regulation 10(a), 10(d), 10(e), 10(h), 10(n) and 13(12) of the Customs Brokers Licensing Regulations, 2018 and has thereby rendered themselves liable for penal action under **Regulations 14, 17 and 18 of the CBLR, 2018**.

17. In view of the above, as per the provisions of **Regulation 17(1) of the CBLR, 2018**, the Customs Broker M/s Sai Dutta Clearing Agency Pvt. Ltd. (Licence No. 11/978) are hereby called upon to show cause, in writing, to the Principal Commissioner of Customs (General), New Custom House, Ballard Estate, Mumbai – 400001, within **30 (thirty) days** of the receipt of this notice, as to why –

(i) the Customs Broker Licence No. 11/978 issued to them should not be revoked under Regulation 14 read with Regulation 17 of the CBLR, 2018;

(ii) the security deposit furnished by them should not be forfeited, in whole or in part, under Regulation 14 read with Regulation 17 of the CBLR, 2018; and

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

18. The Customs Broker is further directed to appear for personal hearing on the date that may be fixed and to produce proof of evidence/documents, if any, in their defence before the Inquiry Officer, **Shri A G Kshirsagar, AC, Import 1** who shall conduct the inquiry under Regulation 17 of the CBLR, 2018. If no reply is received within the stipulated time period, it shall be presumed that they have no explanation to offer and that they do not desire a personal hearing, and the matter shall be decided ex-parte on the basis of the facts and evidence available on record.

19. This notice is 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 in the Union of India.

LIST OF RELIED UPON DOCUMENTS

RUD-1 Offence report in form of Order in Original No. PCCP/ADJ/AH/06/2025-26 dated 18.08.2025, received in this office on 12.08.2026.

11.9.26

(Ajay Kumar Pandey)
Principal Commissioner of Customs (General)
New Custom House, Mumbai – I

To,

M/s Sai Dutta Clearing Agency Pvt. Ltd. (Licence No. 11/978),
201, Madhuban Building, 2nd Floor, 23 SBS Road,

2. CIUs of NCH, ACC and JNCH.
3. The Commissioner of Customs, Mumbai Zone-I, II and III.
4. EDI of NCH, ACC and JNCH.
5. Bombay Custom House Agents Association.
6. Notice Board.
7. Office copy.