



प्रधान आयुक्त (सामान्य) सीमाशुल्क का कार्यालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
(GENERAL)  
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - I  
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,  
BALLARD ESTATE, MUMBAI-I  
Email:- [cbsec.nch@gov.in](mailto:cbsec.nch@gov.in)



F.No. GEN/CB/684/2024-CBS  
DIN: 2025027700000212212

Date: 18.02.2025

**SHOW CAUSE NOTICE NO. 77 /2024-25 UNDER REGULATION 17 OF THE  
CUSTOMS BROKER LICENSING REGULATION, 2018**

M/s. Razvi Shipping Agency (CB No. 11/314, PAN AAEFR3124L), having office address at 5th floor, Evergreen apartment, Mazgaon, Mumbai 400010 [hereinafter referred to as the Customs Broker/CB], is holding a regular Custom Broker License No. 11/314 issued by Commissioner of Customs, Mumbai under Regulation 10(1) of the Customs House Agents Licensing Regulations (CHALR), 1984 [Now regulation 7(2) of Customs Broker Licensing Regulations (CBLR, 2018)] and as such they are bound by the regulation and condition stipulated therein.

2. An offence report in the form of SCN No. 1397/2024-25/ADC/Gr. I & IA/NS-I/CAC/JNCH dated 21.11.2024 issued vide F. No. CUS/APR/SCN/1425/2024-Gr (1And1A)-NS-I issued by the Addl. Commissioner of Customs, Group-1, NS-I, JNCH along with RUDs (RUD-1 to RUD-14) was received in this office. Vide the above-mentioned Offence Report (SCN), it was iter-alia informed that:

2.1 Based on specific intelligence about repeated use of phytosanitary certificates and incorrect Country of Origin (COO), consignments of 'Fresh Kiwi Fruit' imported by M/s Aadvik Traders (hereinafter to be referred to as the 'importer') were put on hold by the CIU, JNCH vide Hold No. 464/22.11.2023 and 469/29.11.2023. The importer with IEC ARRPM8617P having its registered address at Flat No. 407, Bhagwan Shiv Height, SID Ghotivali, Rabale, Navi Mumbai-400701 had filed 05 Bills of Entry no. 8780520 dated 16.11.2023, 8770984 dated 15.11.2023, 8771606 dated 15.11.2023, 8917745 dated 24.11.2023, and 8650368 dated 06.11.2023.

2.2 The goods covered under the four Bills of Entry numbered 8780520 dated 16.11.2023, 8770984 dated 15.11.2023, 8771606 dated 15.11.2023, and 8917745 dated 24.11.2023 were examined 100% by the CIU, while the goods covered under the Bill of Entry numbered 8650368 dated 06.11.2023 were examined by the docks officer under AC/DC supervision and subsequently referred to the CIU for a detailed investigation as per the Modus Operandi Circular dated 05.12.2023.

2.3 The other details, like the assessable value, customs duty, declared country of origin, container numbers, etc., pertaining to the subject Bills of Entry, are tabulated in Table 1 for easy reference.

**Table 1**

Bill Of Entry No. and date	(i) 8780520 dated 16.11.2023 (ii) 8770984 dated 15.11.2023 (iii) 8771606 dated 15.11.2023 (iv) 8917745 dated 24.11.2023 (v) 8650368 dated 06.11.2023
Importer Name and Address.	M/s Aadvik Traders (IEC: -ARRPM8617P). Address: - Flat No. 407, Bhagwan Shiv Height, SID Ghotivali, Rabale, Navi Mumbai-400701
Customs Broker Name	M/s. Razvi Shipping Agency
Description of Goods	Fresh Kiwi Fruits
Assessable Value	Rs. 1,91,66,322/-
Total Duty Paid	Rs. 63,24,887/-

Supplier/ Consignor	(i) Rising Crescent Foodstuff Trading LLC, (ii) Barka Foodstuff trading (iiii) LLC, Al Kukh Al Ahmar Foodstuff Trading LLC
Declare Country of Origin	Chile
Port of Loading	Jebel Ali, UAE
Container Details	14x40': - EMCU5291349, FWRU0178370, SEGU9409909, SZLU9821925, SZLU9656693, BMOU9738110, BMOU9816580, BMOU9821462, SZLU9177453, SZLU9655721, SZLU9895701, BMOU9810540, BMOU9812120, TDRU5803563
BE Assessment	RMS Facilitated

**2.4** The goods covered under the above-mentioned Bills of Entry were examined under panchanama and were not given out of charge. The goods were seized vide seizure memo dated 04.12.2023 and 05.12.2023.

**2.5** The following observations were made during the examination as per the panchanama:

- i. The total number of crates or boxes were found as declared in the said Bills of Entry.
- ii. The goods imported vide the above-mentioned Bills of Entry in the aforementioned containers were declared as 'Fresh Kiwi Fruit'. On examination, the goods were found to be as declared.
- iii. Two detachable/easily removable printed paper stickers were found pasted on the crates of kiwi, in which one indicated the name of the product, country of origin, packing date, best before date, FSSAI License No/batch No, exporter and importer details and the other indicated different sizes of the kiwi on different crates.

**2.6** The Chilean and UAE phytosanitary certificates were submitted in the subject five Bills of Entry. It is important to note that the declared name and address of the consignee in the Chilean phytosanitary certificates did not match with the name and address of the exporter in the UAE phytosanitary certificates. The FSSAI and Plant Quarantine NOC (No Objection Certificate) was waived manually for the Bill of Entry no. 8917745 dated 24.11.2023 by the importer and Custom Broker.

**2.7** As per the offence report, during scrutiny of the past imports of M/s. Aadvik Traders from 01.01.2023 to 31.12.2023, it was revealed that the importer had been using similar modus of submitting/uploading non- relevant phytosanitary certificates and over-using the same repeatedly in other import consignments of fresh Kiwi fruit. Such previous and live imports filed in the 18 Bills of Entry involved a total of 8,32,940 Kgs of fresh kiwi fruit totally valued at Rs. 5,19,87,698/- attracting customs duty of Rs. 1,71,55,943/- out of this the assessable value in respect of the five live consignments is Rs. 1,91,66,323/- attracting customs duty Rs. 63,24,887/- and the past shipments in 13 consignments having an assessable value of Rs. 3,28,21,375/- and customs duty of Rs. 10,831,056/-. The FSSAI and Plant Quarantine NOC (No Objection Certificate) was waived manually in invalid manner for the 14 Bills of Entry by the importer and Customs Broker.

**2.8** Statement of Shri. Naveen Chandran Mundapurth, Proprietor of M/s Aadvik Traders (IEC ARPN8617P) was recorded under Section 108 of the Customs Act, 1962, on 19.03.2024 wherein he, inter alia stated that;

- i. He had already imported six containers of kiwi fruit from the United Arab Emirates of Chile origin on the basis of phytosanitary certificates provided by the supplier of the United Arab Emirates. The same were sold in the domestic market at a profit ratio of Rs. 1 lakh per container. As it was a profitable business, he ordered other

consignments of fresh kiwi fruit consisting of fourteen containers, which were put on hold by the Central Intelligence Unit, JNCH.

- ii. On being asked whether he had verified the origin of the kiwi fruit, he stated that on the basis of documents provided by the supplier, he assumed it to be of Chilean origin. Further, he had no knowledge of any restrictions on the import of kiwi fruit, nor did his authorized Custom Broker M/s Razvi Shipping Agency, told him about the import conditions for the kiwi fruit. He learned about the import policy after the said containers were put on hold by the Central Intelligence Unit, JNCH.
- iii. He had made inquiries about the kiwi fruit with the United Arab Emirates supplier, to which he replied about the availability of Iranian and Chilean origin kiwi fruit at his cold storage. Chilean kiwi was available at the rate of Rs. 65/Kg, and Iranian kiwi was available at the rate of Rs. 32/Kg. He further asked the supplier about the difference between the rates. The supplier, in reply, stated that the Iranian kiwi was cheaper because of the currency rate, the availability of kiwi fruit was on a larger scale in Iran as compared to Chile, and the labour charges were lower in Iran. Therefore, he had asked the supplier to provide him with kiwi fruit, which was at a cheaper rate, i.e., Rs. 32/Kg.
- iv. On being asked about Iranian kiwi fruit import restrictions in India, he stated that he was not aware of any import conditions for the import of kiwi fruit.
- v. On being asked about whether he had asked his authorized Customs Broker about import policy and mandatory documents for the import of kiwi fruit, he stated that he had informed the Customs Broker about the import of kiwi fruit and asked him about the necessary documents required, but in return, the Customs Broker replied that only the phytosanitary certificate issued by the Dubai authorities was mandatory for the import of kiwi fruit and no other documents were mandatory, and the Customs Broker had not told him about any import conditions.
- vi. On being asked about the payment mode made against the said shipment of kiwi fruit, he stated that as their container was put on hold, they immediately instructed the bank not to release the payment against the said shipment.
- vii. On being asked about the said phytosanitary certificates having numbers 2339658, 2323101, 2333682, 2350668, 2342129, 2342640, 2339668, 2342127, and 2334505 issued by the Chilean authorities used multiple times, he stated that the said phytosanitary certificates had been provided by the supplier to change the identity or the country of origin of Kiwi fruit.
- viii. Further, he stated that as the kiwi fruit appears to be of Iranian origin, he would like to re-export the said goods to the supplier if the pest infested goods are fit for consumption or Customs may be allowed to destroy the goods at their level.

**2.9** Statement of Shri Manish Joshi, G-card holder of Custom Broker M/s Razvi Shipping Agency, was recorded under Section 108 of the Customs Act, 1962, on 22.12.2023 wherein he, inter-alia, stated that:

- i. On being asked about the particular shipment covered under Bills of Entry No. 8780520 dated 16.11.2023, 8770984 dated 15.11.2023, 8771606 dated 15.11.2023, and 8917745 dated 24.11.2023 filed by the Custom Broker firm M/s Razvi Shipping Agency, he stated that the Bills of Entry had been filed by them after due verification of the KYC of the importer against the import of kiwi fruit from the United Arab Emirates. Further, on the basis of the phytosanitary certificates issued by the United Arab Emirates authority submitted by the importer, they filed the said Bill of Entry for clearance from the Customs authorities.
- ii. On being asked about the phytosanitary certificate issued by the United Arab Emirates authority and Chilean authority, which was uploaded on e-Sanchit by them for the purpose of clearance of shipment, he stated that they had verified the phytosanitary certificate issued by the United Arab Emirate authorities and they had also verified the Chilean phytosanitary certificate.

- iii. On being asked about the phytosanitary certificates numbered 2339658, 2323101, 2333682, 2350668, 2342129, 2342640, 2339668, 2342127, and 2334505, used by the said importer multiple times, he stated that they had not verified the authenticity of the documents and had failed to verify the phytosanitary certificates were used multiple times.
- iv. On being asked about import policy restrictions related to the import of kiwi fruit from Iran, he stated that he was not aware of the policy conditions for import of kiwi fruit.
- v. On being asked about the origin of the kiwi fruit, he stated that he had **no** knowledge about the origin of the kiwi fruit as it seemed to be imported from Dubai and the phytosanitary certificate issued in the month of April/May 2023 by the Chilean authorities appeared to be of Chilean origin, but as the kiwi fruit was in unripe condition, there was a possibility that the origin might be of a different country as the phytosanitary certificate was 8-9 months old and the condition of the kiwi was in unripe condition as found during the examination.
- vi. On being asked about the verification of the phytosanitary certificate issued by the Chilean authorities that had been used in the past Bills of Entry, he stated that they had not verified that the phytosanitary certificate numbered 2339658, 2323101, 2333682, 2350668, 2342129, 2342640, 2339668, 2342127, and 2334505 issued by the Chilean authorities had been used multiple times.

**2.10** The accused Naveen Chandran Mundapurth, Proprietor of M/s Aadvik Traders was arrested vide Arrest Memo Dated 18.04.2024 under Section 104(1). Further judicial custody was granted by Judicial Magistrate, First Court, Uran on 19.04.2024 till 30.04.2024.

**3.** As per the offence report received in form of Show Cause Notice dated 21.11.2024, the importer and the customs broker have crafted a unique modus operandi of using improper phytosanitary certificates multiple times, evading the compliance conditions imposed by the Customs from time to time. The violation is not limited to such fraudulent clearance by submission of improper phytosanitary certificates but also extends to obtaining a manual waiver of the NOC from different participating government agencies like the Plant Quarantine and FSSAI. Each of these violations is discussed in detail in the following paragraphs.

**3.1** In the subject case, the Chilean phytosanitary certificate submitted may be classified as a phytosanitary certificate for export purposes, and the United Arab Emirates phytosanitary certificate can be classified as a phytosanitary certificate for re-export. Accordingly, upon thorough analysis of these certificates used in the past and for the live consignments of the importer, it was noticed that some Chilean phytosanitary certificates have been used multiple times to clear the import consignments fraudulently. The usage of the Chilean phytosanitary certificate multiple times exceeding the quantity limitation by the same importer and by other importers. It is worth mentioning that, as per the International Plant Protection Convention (IPCC), each phytosanitary certificate is unique to every import. The IPCC clearly mandates that the phytosanitary certificate for re-export provides the link to a phytosanitary certificate issued in a country of export and considers any changes in phytosanitary status that may have occurred in the country of re-export. The United Arab Emirates (UAE) phytosanitary certificate links the Chilean phytosanitary certificates; however, since those are repetitive, the UAE phytosanitary certificate itself become invalid. The repeated usage of the unique Chilean phytosanitary certificate by the same importer to obtain customs clearance establishes that the importer knowingly committed this fraud.

**3.2** Mis-declaration in terms of Country of Origin to bypass the restrictions imposed on Iranian Kiwi.

- i. The Plant Protection Division of the Ministry of Agriculture and Family Welfare, Department of Agriculture and Farmers Welfare, Government of India, vide letter No. 18-23/2015-PP.II dated 25.09.2023 permitted the resumption of the export of Iranian origin "Kiwi Fruit" from Seven Packhouses that will procure fresh Kiwi Fruit from registered sixteen orchards with packhouses. The phytosanitary certificates in such cases will be issued as per the revised phytosanitary conditions stipulated in Gazette Notification No. S.O 3945(E) dated 04.09.2023. Also, the seven packhouses are to follow signed work plan for the export of kiwi fruits from Iran to India including the maintenance of records by packhouses and orchards associated with registered packhouses for annual Audit.
  - ii. The representative samples of the subject consignment were sent to the government approved surveyor. The report dated 08.12.2023 states that the specifications of the kiwi fruit are of Iranian origin. The packaging and labelling stickers found on the crates of these consignments mention their origin as Chile. However, the importer, in his statement dated 19.03.2024 admitted that goods are of Iranian origin. The origin was changed to mislead the Indian Customs authorities, as imports of kiwi fruit from Iran are restricted.
  - iii. In light of the importer's admission of the kiwis to be of Iranian origin rather than Chilean origin as declared, the packaging and labelling appear to be an attempt to conceal the original country of origin of Iran so as to bypass the restriction imposed. It is also evident that such kiwi fruits consignments are aimed to evade the procedural requirements or restrictions on imports of Iranian origin kiwi fruit imposed by the Plant Protection Division of the Ministry of Agriculture and Family Welfare, Department of Agriculture and Farmers Welfare, Government of India.
- 3.3** Fraudulent manual waiver of NOC from Participating Government Agencies.
- i. The fraudulent manual waiver of Plant Quarantine and the FSSAI, No Objection Certificate (NOC) in respect of import consignments (14 Bills of entries) pertaining to M/s Aadvik Traders (IEC: - ARRPM8617P) was done by the importer and the CB.
  - ii. The plant quarantine manual waiver of NOC in respect of live consignment covered under the Bill of Entry 8917745 dated 24.11.2023 was obtained by entering FSSAI and Plant Quarantine NOC Permit number as '.....'. The same was verified from the Regional Plant Quarantine Department and were found to be invalid. The Regional Plant Quarantine in their reply stated that; "**No such manual NOC has been issued against the said Bills of Entry by the Regional Plant Quarantine department**".

**3.4** The fresh kiwi fruit falls under Schedule VI of the Plant Quarantine Order, 2003. Paragraph number 2 of the special import conditions mandates the importer to submit the phytosanitary certificate for re-export issued by the country of re-export along with an attested copy of the original phytosanitary certificate. In the subject case, the importer and Customs Broker have failed to obtain and submit the attested copy of the original phytosanitary certificate; rather, they have used the unattested Chilean phytosanitary certificate to clear multiple shipments fraudulently in the present as well as past consignments.

**3.5** The Agriculture Office of Chile in India has taken cognizance of the modus operandi circular dated 05.12.2023 (issued by CIU, JNCH), and vide their email dated 11.01.2024 communicated that an action has been initiated and a meeting was held from the Chilean Embassy in the UAE with Emirati counterparts for the necessary investigation at the diplomatic level. As the said matter is highly sensitive and involves a bio-security threat to countries, it has been actively investigated at the international forum. The active cognizance of the Chilean authorities on this issue validates the fact that the kiwis were

not of Chilean origin and the Chilean government is investigating the larger repercussions of this modus followed by unscrupulous elements.

**3.6** As per the offence report, detailed analysis of the previous clearance of fresh kiwi fruit obtained by M/s Razvi Shipping was done by the investigating agency, whereby it was noticed that the Custom Broker has fraudulently uploaded the Chilean phytosanitary certificates for clearance of kiwi fruit in transaction of business with other imports as well. A datasheet of such repetition in other Bills of Entry is tabulated in Table- 2.

**Table-2**

<b>Sr. No.</b>	<b>Phytosanitary Certificate number</b>	<b>Bills of Entry in which the same phytosanitary certificate was repeated.</b>
1	2335328	8678866 dt.08.11.2023
2	2339668	8559310 dt.31.10.2023, 8678849 dt.08.11.2023, 8771606 dt.15.11.2023, 8780520 dt.16.11.2023
3	2342127	8361342 dt.18.10.2023, 8560025 dt.31.10.2023, 8559310 dt.31.10.2023, 8678849 dt.08.11.2023, 8771606 dt.15.11.2023, 8780520 dt.16.11.2023
4	2339658	8606452 dt.03.11.2023, 8770984 dt.15.11.2023
5	2334505	8361342 dt.18.10.2023, 8559310 dt.31.10.2023, 8678849 dt.08.11.2023, 8771606 dt.15.11.2023
6	2323101	8447240 dt.24.10.2023, 8560025 dt.31.10.2023, 8559310 dt.31.10.2023, 8602560 dt.03.11.2023, 8684837 dt.08.11.2023, 8770984 dt.15.11.2023, 8771606 dt.15.11.2023
7	2340338	8606452 dt.03.11.2023
8	2333682	8770984 dt.15.11.2023
9	2340463	8379871 dt.19.10.2023, 8560152 dt.31.10.2023, 8576220 dt.01.11.2023, 8602574 dt.03.11.2023, 8650368 dt.06.11.2023, 8678870 dt.08.11.2023, 8678872 dt.08.11.2023, 8684837 dt.08.11.2023
10	2350668	8770984 dt.15.11.2023
11	2342129	8771606 dt.15.11.2023, 8917745 dt.24.11.2023
12	2342640	8917745 dt.24.11.2023

**3.7** A single import can be considered on the pretext of lack of knowledge of the rules and regulations of the country for import. However, a frequent import by resorting to such conspiracy and modus operandi is not acceptable and not maintainable as there is a danger to bio-security.

**3.8** As per the offence report, it is evident that the goods covered under the subject Bills of Entry are not from the declared country of origin, but from Iranian origin. Iranian origin Kiwis are permitted only from the designated orchards and packhouses, thus by making an improper declaration of the country of origin, the importer has violated the restrictions imposed on Iranian kiwis. Thus, restrictions, when violated have rendered the goods prohibited.

**3.9** Considering the consignments were fresh fruits, which are high demand, yet being fraudulently imported without valid phytosanitary certificates, without declaring the correct country of origin, and bypassing the mandate of Plant Quarantine and FSSAI by an organised syndicate, there are wider repercussions on the health of the larger public and the generation of illegal profits that may be channelized into other criminal activities.

**4.** The Legal provisions which have been violated by the CB as per the offence report are mentioned below:

**4.1** The Custom Broker M/s Razvi Shipping Agency has in connivance with the importer has grossly mis-declared the goods in terms of description over a period of time covering multiple imports. Further, the Custom Broker has failed to exercise due diligence to ascertain the correctness of information that he was imparting to the importer. Consequently, the Custom Broker has rendered himself liable for penal action under Section 112(a), 112(b) and/or 114A of the Customs Act, 1962.

**4.2** The Custom Broker is knowingly concerned with the modus operandi that was used to bypass the restrictions imposed on Iranian kiwis in connivance with the importer. Thus, the Custom Broker has rendered himself liable for penal action under Section 114AA of the Customs Act, 1962.

**4.3** The Custom Broker has failed to comply with the obligations entrusted to him under the Customs Broker Licensing Regulations Act, 2018 as discussed in the forgoing paragraphs. Therefore, for his attempt to clear the present consignments and his actions of clearing the previous consignments of the importer he is liable for penal action under the Customs Broker Licensing Regulations Act, 2018.

**4.4** As the previous consignments were cleared in violation to the Customs Act, 1962, since, the same modus operandi has been used by the Custom Broker M/s Razvi Shipping Agency. Hence, they are liable for the penalties under Section 112(a) and (b) and/or 114A of the Customs Act, 1962.

**4.5** Custom Broker M/s Razvi Shipping Agency are also liable for penalty under Section 114AA of the Customs Act, 1962, in respect of previous consignments for signing and submitting false documents consciously in the transaction of the business for the purpose of the Customs Act, 1962 and allied rules and regulations.

**4.6** By the above discussed acts of omissions and commissions, the Custom Broker is liable for penal action under the Customs Broker Licensing Regulation, 2018.

**5.** The Custom Broker M/s Razvi Shipping Agency have been made Noticee in the SCN No. 1397/2024-25/ADC/Gr. I & IA/NS-I/CAC/JNCH dated 21.11.2024 for imposing penalty under Section 112(a), 112(b) and/or 114A and 114AA of the Customs Act, 1962 on the Custom Broker with respect to the live and previously cleared goods.

**6.** The Offence Report received in form of Show Cause Notice (SCN) highlights significant lapses and deliberate actions by the Customs Broker, M/s Razvi Shipping Agency, that facilitated the fraudulent import of kiwi fruits. An analysis of their role and evidence of involvement is as mentioned below:

**6.1** The Customs Broker repeatedly submitted the same Chilean phytosanitary certificates for multiple shipments, despite these being meant for single-use only. In their statement, the G-card holder of the Customs Broker admitted to neglecting their responsibility to validate the documents and investigate inconsistencies.

**6.2** A review of earlier consignments showed a similar pattern of misrepresentation and fraudulent practices involving the same Customs Broker. Evidence of this malpractice is detailed in tables within the SCN, showing multiple Bills of Entry (BOEs) where identical certificates were used fraudulently.

**6.3** The Customs Broker failed to authenticate the phytosanitary certificates issued by Chile and UAE. Statements from the Customs Broker confirmed that they did not ensure the certificates' validity or investigate their repetitive use.

6.4 The Customs Broker declared the country of origin as Chile in BOEs, while investigations revealed the actual origin to be Iran. Stickers on the crates were found to falsely label the origin as Chile. The Customs Broker was involved in preparing and filing these misrepresented documents.

6.5 Iranian kiwi imports are restricted to specific orchards and packhouses and require stringent compliance with Plant Quarantine (Regulation of Import into India) Order, 2003. The Customs Broker did not inform the importer of these restrictions or ensure compliance, instead filing documents to bypass them.

6.6 NOCs from Plant Quarantine and FSSAI were manually waived for certain shipments, which were later found to be invalid. The Customs Broker facilitated these waivers by submitting fabricated or incomplete information.

7. The following regulations of the Customs Brokers Licensing Regulations (CBLR), 2018 have been violated by the Customs Broker (M/s Razvi Shipping Agency) as per the allegations outlined in the Offence Report:

7.1 Regulation 10(d): ***“A Customs Broker 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;”***

The Customs Broker failed to inform their client (M/s Aadvik Traders) about mandatory import conditions, such as obtaining valid phytosanitary certificates and restrictions on Iranian-origin kiwi fruit imports. They also did not report the fraudulent practices to Customs authorities. Thus, it appears that there is violation of Regulation 10(d) of CBLR, 2018.

7.2 Regulation 10(e): ***“A Customs Broker 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;”***

The Customs Broker failed to verify the authenticity of the phytosanitary certificates submitted for import clearance. Further, they allowed the repeated use of the same certificates, which is a clear breach of their duty to ensure the validity and correctness of submitted documents. Thus, it appears that there is violation of Regulation 10(e) of CBLR, 2018.

7.3 Regulation 10(f): ***“A Customs Broker Shall 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;”***

The Customs Broker withheld critical information about import restrictions on Iranian kiwi fruits, as stipulated in government notifications and public notices. They failed to inform the client about compliance requirements, including obtaining valid No Objection Certificates (NOCs) from Plant Quarantine and FSSAI. Thus, it appears that there is violation of Regulation 10(f) of CBLR, 2018.

7.4 Regulation 10(m): ***“A Customs Broker shall discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;”***

The Customs Broker negligently facilitated the clearance of goods by submitting fraudulent documents and failing to identify discrepancies, thereby failed to perform their duties efficiently. Thus, it appears that there is violation of Regulation 10(m) of CBLR, 2018.



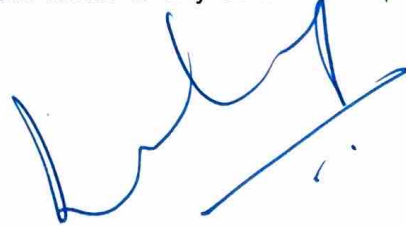
8. The evidence on record clearly indicates that the Customs Broker was working in a negligent manner and was in violation of the obligations casted upon them under the CBLR 2018. A Custom Broker occupies a very important position in the Customs House and is supposed to safeguard the interests of both the importers/exporters and the Customs department. A lot of trust is kept in Customs Broker by the Government Agencies, but by their acts of omission and commission it appears that the said Customs Broker have violated Regulation 10(d), 10(e), 10(f) and 10(m) of the Customs Brokers Licensing Regulations, 2018 and rendered themselves for penal action under CBLR, 2018.

10. In terms of Regulation 17(1) of CBLR, 2018, Customs Broker M/s. M/s. Razvi Shipping Agency (CB No. 11/314, PAN AAEFR3124L) is hereby called upon to show cause, as to why:

- i. The Customs Broker license bearing no. 11/314 issued to them should not be revoked under regulation 14 read with regulation 17 of the CBLR, 2018;
- ii. Security deposited should not be forfeited under regulation 14 read with regulation 17 of the CBLR, 2018;
- iii. Penalty should not be imposed upon them under regulation 18 read with regulations 17 of the CBLR, 2018.

11. The Customs Broker M/s. Razvi Shipping Agency (CB No. 11/314, PAN AAEFR3124L) is directed to submit written submission to this show cause notice within 30 days from the date of issue of this notice and 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 Prakash Chaudhary, Deputy Commissioner of Customs**, who shall conduct inquiry 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.

12. 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 Rules/Regulations framed there under or any other law for the time being in force.



**(RAJAN CHAUDHARY)**

Principal Commissioner of Customs (G)  
NCH, Mumbai-I

To,  
M/s. Razvi Shipping Agency (CB No. 11/314, PAN AAEFR3124L)  
5th floor, Evergreen apartment, Mazgaon,  
Mumbai 400010

**Copy to:**

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. Shri Prakash Chaudhary, Deputy Commissioner of Customs, appointed as the Inquiry Officer to conduct inquiry into the case under regulation 17 of CBLR, 2018.

3. CIU's of NCH, ACC & JNCH.
4. The Commissioner of Customs, Mumbai Zone I, II, III.
5. EDI of NCH, ACC & JNCH.
6. BCBA.
7. Office copy.
8. Notice Board.