



आयुक्त (सामान्य) सीमाशुल्क का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)

कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- I

CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD

ESTATE, MUMBAI - 400001

Email-Id: cbsec.nch@gov.in

F.No. GEN/CB/630/2025-CBS

Date:01-04-2026

DIN: 2026047700005082

SHOW CAUSE NOTICE No. 01/2026-27

ISSUED UNDER REGULATION 17 OF THE CBLR, 2018

M/s. Vishal Shipping Agencies Pvt. Ltd. (CB No.-11/788), having registered address: Office 701/702, SKYLINE EPITOME, OPP FATIMA HIGH SCHOOL, NEXT TO JOLLY GYMKHANA, VIDYA VIHAR-WEST, Mumbai 400086 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/788), issued by the Commissioner of Customs, Mumbai, under Regulation 8 of CHALR, 1984 (now Regulation 7(2) of CBLR, 2018) and as such, they are bound by the regulations and conditions stipulated therein.

An offence report issued by the Joint Commissioner of Customs/SIIB(X), NS-II, JNCH vide F. No. CUS/SIIB/INT/262/2025-SIIB(E), along with the requisite RUDs, have been received in this office on 12.01.2026 from SIIB(X)/JNCH regarding the offence made by the CB.

Brief facts of the case:

Specific intelligence was received by SIIB(X), JNCH vide email dated 12.05.2025 intimating suspected mis-declaration of goods covered under the Shipping Bill No. 1588486 dated 07.05.2025 of the exporter M/s S K Corporation (IEC: 0397043554) filed by their CB M/s Vishal Shipping Agencies Pvt. Ltd., possibly with an attempt to export prohibited goods i.e. Peacock Tail Feathers concealed in the guise of genuine exports.

2. Acting on the intelligence, the goods covered under the above-mentioned shipping bill were put on Hold on 15.05.2025 and were examined 100% on the same day. During examination, the goods were found to be mis-declared in terms of the declared description in the aforesaid SB and the supporting documents. Peacock Tail Feathers were found concealed in 91 packages out of a total of 171 packages, stuffed in white polypropylene bags along with other festive and religious goods. The examination of the consignment attempted to be exported by the exporter led to the recovery of 91,000 pieces of 'Peacock Tail Feathers' concealed under the guise of the Genuine exports of Religious and Festive items. The goods Peacock Tail Feathers recovered during the course of the examination were prohibited for export as per SCHEDULE 2 of the Export

Policy of ITC (HS), 2018, notified by the DGFT. Therefore, the said goods along with the declared Goods such as Religious and Festive goods were seized vide Seizure Memo dated 16.05.2025 under Section 110 of the Customs Act, 1962 read with Schedule 2 of the Export Policy of ITC (HS), 2018 notified by DGFT and further, read with Wild Life (Protection) Act, 1972, under the reasonable belief that they are liable to confiscation under the provisions of Section 113(d), 113(e), 113(h), 113(i) and 113(0) of the Customs Act, 1962.

3 . Further investigation revealed that the exporter had booked the transport, generated the e-way bill, and raised the export invoice, without disclosing any additional items, thereby establishing his direct involvement.

4. The Representative Sealed Samples were sent to the Regional Deputy Director, WCCB, Western Region, CBD Belapur on 16.05.2025 in response of which WCCB, Navi Mumbai vide their letter dated 16.05.2025 has informed that *"based on the morphological characters/features of the samples those were identified as Natural Peafowl/ Peacock Tail Feather. It is further informed that the Indian Peafowl (Pavo cristatus) is listed in Schedule -1 of the Indian WildLife (Protection) Act, 1972 and also mentioned that, based on the morphological characters of the Peacock Tail Feathers with entire shaft, those are prima facie identified as "Shed Feathers" as the shafts seem to be intact"*.

5. Statement of Key Persons:

5.1 Statement of exporter, Shri Rajesh Kirtikumar Shah was recorded by SIIB(X), JNCH on 16.05.2025 wherein he inter-alia stated that he is a managing partner of M/s S. K. Corporation along with 02 other partners being his wife, Smt. Jinita Rajesh Shah and his mother, Smt. Sangeeta Kirtikumar Shah and he got his IEC on 10.09.1997. He further stated that the Shipping Bill No. 1588486 dated 07.05.2025 was filed by his firm M/s S.K. Corporation through CB M/s Vishal Shipping Agencies Pvt. Ltd. They are availing the services of the aforesaid CB i.e. M/s Vishal Shipping Agencies Pvt. Ltd. solely for more than 12 years and he agreed with the findings of the examination panchanama dated 15.05.2025, wherein, during the examination, original Peacock Tail feathers were found in 91 packages out of the total 171 packages. In each of the 91 packages, 1,000 Peacock Tail feathers in 10 bundles of 100 pieces each were found concealed under the Religious and festive goods (100 pcs * 10 bundles = 1000 pieces in each of the packages).

5.2 Statement of Shri Pravin Kanji Tanna, Director of CB M/s. Vishal Shipping Agencies Pvt. Ltd. was recorded on 26.05.2025 wherein he inter-alia stated that:

i) He is the Director of M/s. Vishal Shipping Agencies Pvt. Ltd. having CHA License no. AABCV6455CCH001. M/s. Vishal Shipping Agencies Pvt. Ltd. was incorporated in 1991 (License No. 11/788) for the purpose of Customs clearance and forwarding services.

(ii) They were introduced to M/s S.K. Corporation approx. 10 years back through an acquaintance and they had done KYC and proper verification of premises of M/s S.K. Corporation before starting their clearance work.

(iii) They generally filed 6-7 shipping bills monthly on behalf of M/s. S.K. Corporation and the general description of goods being exported were

assorted Religious and Festival items such as – Murti, Flower Ladi, Pooja Than etc.

(iv) They had filed the Shipping Bill No. 1588486 dated 07.05.2025, on behalf of the exporter M/s S.K. Corporation. As per their knowledge, the goods covered vide the aforesaid Shipping Bill, consisted of assorted religious and festive goods of description such as – Flower ladi, toran, pooja thali, murtis etc.

(v) They came to know about the concealment of Peacock tail feathers in the goods covered vide Shipping Bill No. 1588486 dated 07.05.2025 on evening of May 8th through their staff and that during general inspection of the goods by their staff, one package was found in tampered condition, upon close inspection of the tampered package, white plastic bag was seen under the ladi/plastic flowers. Since there was no mention of such plastic bags by the exporter, their staff opened the package to inspect the goods inside it and found it to be peacock tail feathers, and thereafter informed them about the findings.

(vi) They were informed by their staff deployed for clearance at Speedy CFS, regarding the concealment of prohibited goods i.e., peacock tail feathers on the evening of 08th May 2025. Thereafter, they met with the exporter on 09th May 2025 and confronted him about the concealment, for which he replied that he was a merchant exporter and his supplier has sent the impugned goods directly from supplier's warehouse itself, nor the packing was done by him, hence he was not aware about the concealment of prohibited goods i.e. peacock tail feathers. The exporter gave them a request letter for Back to Town on 09th May 2025 and that since they were seeking legal opinion and did not want to spook the exporter about their plans, they went ahead with the Back to Town request and that they advertently did not present it for examination to the docks officers and were actively seeking legal opinions on how to proceed in such a way wherein the complaint is discreet.

(v) they themselves had informed the Customs Department regarding the non-compliance of the exporter regarding the impugned goods vide their letter dated 12.05.2025.

vi) They agreed with the findings of the Panchanama dated 16.05.2025.

5.3 Statement of Shri Vikas Mafatlal Modi, GM (Export/Import) of M/s. Vishal Shipping Agencies Pvt. Ltd. was recorded on 22.10.2025 wherein he inter-alia stated that

(i) he agreed with the statement of Shri Pravin Kanji Tanna dated 26.05.2025 wherein, the goods were found to be prohibited item i.e., Peacock Tail Feathers on 08.05.2025, however, the same was brought to the attention of Customs on 12.05.2025.

(ii) They met with the exporter on 09.05.2025 in their office and confronted him about the concealment. Further, 10.05.2025 was Saturday and 11.05.2025 was Sunday, during which they were obtaining Legal Counsel. They finally informed the same to Customs Authorities on 12.05.2025 via email.

(iii) Their director, Shri Pravin Kanji Tanna was out of station and was informed about the same on 10.05.2025 on the phone. Then legal opinion was sought on 11.05.2025 and the matter was brought to the notice of the

Customs authorities on 12.05.2025 and they did not have any proof of communication with the legal counsel, as the same was done in person.

(iv) he is aware of the Regulations 10(d), 10(e), 10(f), 10(m) of CBLR, 2018.

(v) their director was out of station, there was no proper person who could make decision in the matter and they were also seeking legal counsel in the matter.

5.4 Statement of Shri Kalpesh Daryal Ramani, G-category Customs Pass holder of M/s. Vishal Shipping Agencies Pvt. Ltd. was recorded on 08.12.2025 wherein he inter-alia stated that

(i) he had supervised the carting of goods i.r.o the S/B no. 1588486 dated 07.05.2025. While carting the goods in the CFS, one of the packages fell down and the same was torn and he had noticed peacock tail feathers in it. As a precautionary measure, he had repacked the package to avoid any damage to the goods and informed their office regarding the same.

(ii) He was aware that the Peacock Tail feathers are prohibited for export. However, whether the said goods were original peacock tail feathers or not could not be confirmed on visual inspection. He had informed the said finding to Shri Nikhil D Chandan, then GM of the CB firm and Shri Rupesh Thakkar, Operation Head of the CB firm.

(iii) On informing about the said goods to Shri Nikhil D Chandan and Shri Rupesh Thakkar, he was instructed not to present the goods for examination as the matter was being taken up with the exporter for clarification.

(iv) he had initiated the BTT request of the exporter on the instructions of Shri Rupesh Thakkar. Accordingly, he had taken a file number from AC/Docks based on the exporter's request letter for BTT. However, he had not presented the goods for examination as per the instructions of Shri Nikhil D Chandan and Shri Rupesh Thakkar.

(v) He was aware that any discrepancy w.r.t the description of goods to be brought to the notice of the AC/Docks. However, he was not sure whether the goods found were real Peacock Tail feathers or artificial and accordingly, he had informed the same to Shri Nikhil D Chandan and Shri Rupesh Thakkar and then waiting for further instructions from office.

5.5 Statement of Shri Nikhil Dwarkadas Chandan, former GM (Export) of CB M/s. Vishal Shipping Agencies Pvt. Ltd. was recorded on 08.12.2025 wherein he inter-alia stated that

(i) as General Manager (export), he used to manage all the employees of the CB firm, supervised all the export documentation and other export process at the docks.

(ii) he got a call from Shri Kalpesh D Ramani on 07.05.2025 informing that one of the packages was found in torn condition which revealed that the goods in the said Shipping Bill contained mis-declared goods i.e. 'Peacock Tail Feathers'. As a precautionary measure, Shri Kalpesh D. Ramani had repacked the said torn package. He had informed the same to his director, Shri Pravin Kanji Tanna and asked him for further directions. Shri Pravin Kanji Tanna had told him that the exporter is a reputed firm and been in the export business for last 20-25 years and that they confirm the discrepancy noticed with the exporter and proceed further. He spoke to

Shri Rupesh Thakkar and asked him to verify the discrepancy in the goods from the exporter and to discuss the same with Shri Pravin Kanji Tanna as he was out of station. On 08.05.2025, Shri Pravin Kanji Tanna instructed him to return to Mumbai as soon as possible so that they could seek legal counsel before proceeding further and that he had reached Mumbai on 10.05.2025 midnight. He went to Shri Pravin Kanji Tanna's home on 11.05.2025 and they had decided that they inform the Customs authorities regarding the prohibited goods. Accordingly, they had intimated the same to the Customs authorities on 12.05.2025 vide email.

(iii) he was aware that the discrepancy noticed w.r.t the goods to be brought to the notice of AC/Docks. However, the exporter was a well reputed firm and they wanted to clarify the same with the exporter. In addition, they were afraid that complaining against the exporter might adversely affect their client base. The dues of around Rs. 25-30 lakhs were pending from the exporter, M/s S K Corporation and they were worried that the recovery of the same would be difficult at later stages.

(iv) they were in dilemma regarding how to approach the Customs authorities, the exporter had asked them to cancel the shipment and to process the Back to Town. Since they were seeking legal counsel in the matter, to keep the exporter engaged, they had initiated the BTT request.

5.6 Statement of Shri Rupesh Nitin Thakkar, Senior Executive (Export Operations) of CB M/s. Vishal Shipping Agencies Pvt. Ltd. was recorded on 28.01.2026 wherein he inter-alia stated that

(i) As part of routine procedure, after filing of SB No. 1588486 dated 07.05.2025 for M/s S. K. Corporation, he received the checklist and forwarded the same to their docks staff, Shri Kalpesh D. Ramani, for examination. Later, Shri Kalpesh D. Ramani informed him that the goods appeared to contain Peacock Tail Feathers which are prohibited for export. He immediately informed their Director, Shri Pravin Kanji Tanna. As per his instructions, he forwarded the BTT format to Shri Rajesh K. Shah, the exporter. Upon receiving the BTT request letter from the exporter, he forwarded the same to Shri Kalpesh D. Ramani to initiate the BTT request, with instructions not to present the goods for examination.

(ii) he acted strictly as per the directions of Shri Pravin Kanji Tanna, Director of M/s Vishal Shipping Agencies Pvt. Ltd. He did not seek further clarification regarding the reason for not presenting the goods for examination.

(iii) he forwarded the photographs of the goods (peacock tail feathers), which were received from Shri Kalpesh D. Ramani to Shri Rajesh K. Shah. To the best of his knowledge, the exporter discussed the matter directly with their director. Thereafter, Shri Rajesh K. Shah requested him to forward the BTT format letter and after some requisite corrections, the finalized BTT letter was forwarded to Shri Kalpesh D. Ramani.

6. This is a case of smuggling of prohibited goods wherein the exporter, Shri Rajesh Kirtikumar Shah, Managing Partner of M/s S.K. Corporation has attempted to smuggle the prohibited goods i.e. Peacock Tail Feathers under CTH 05059010 (approx. 91,000 pieces/feathers) by concealing them under the guise of genuine exports i.e. Religious and Festive items vide Shipping Bill No. 1588486 dated 07.05.2025. The aforesaid S/B was filed by CB M/s Vishal Shipping Agencies Pvt Ltd (CB no. 11/788) for the

exporter M/s S.K. Corporation. The CB failed to explain the inordinate delay of 4-5 days in reporting the attempt to smuggle the prohibited items i.e. Peacock Tail Feathers (i.e. Goods found on 08.05.2025 as per What's App Chat to the Date of Complaint/intimation i.e. on 12.05.2025), except stating that they were taking legal Counsel. Also, the CB failed to provide any proof of Communication (i.e. phone call, text and/or e-mail) with the purported Legal Counsel. Thus, the reason for delay in informing to the concerned Customs Authorities is purely an AFTERTHOUGHT. To become a licensed CB, to handle the Customs related works, one needs to pass a License Exam which needs prudence in Custom Laws, Rules and Regulations. Being a Licensed CB, it is inherently assumed that the CB is well versed with the Custom Laws, Rules and Regulations, so the CB's claim of Seeking Legal Counsel is completely an AFTERTHOUGHT and Baseless. Thus, the inordinate delay may be construed as an attempt to collude with the Exporter in facilitating the Export or BTT of the said prohibited goods. These actions, carried out by the CB M/s Vishal Shipping Agencies Pvt Ltd (CB No. 11/788) constitute a serious offence and warrant strict legal action under the Customs Broker Licensing Regulations (CBLR), 2018 and other applicable statutory provisions.

7. Role of Customs Broker-

7.1 M/s Vishal Shipping Agencies Pvt. Ltd. (hereinafter referred to as the "Customs Broker" or "CB"), holding CB License No. 11/788, acted on behalf of the exporter in filing Shipping Bill No. 1588486 dated 07.05.2025. As a licensed Customs Broker, the CB is statutorily bound to ensure strict compliance with the provisions of the Customs Act, 1962 and the Customs Broker Licensing Regulations (CBLR), 2018.

7.2 Investigation has revealed that, as per the CB's own voluntary statement, the CB became aware of the concealment of prohibited goods, namely Peacock Tail Feathers, on 08.05.2025. However, this critical information was brought to the notice of the Customs authorities only on 12.05.2025, resulting in an unexplained and inordinate delay of 4-5 days. Such delay is contrary to the CB's obligation of immediate reporting of irregularities and indicates deliberate suppression of material facts. Further, despite RMS instructions explicitly directing "Inspect Packet," the CB has claimed that the prohibited goods were detected through a torn package. However, examination conducted under Panchanama categorically established that no package was found in a damaged or torn condition. This renders the CB's explanation false and misleading, thereby undermining the credibility of their submissions.

7.3 It was also observed that, instead of promptly informing the Customs authorities, the CB proceeded to initiate "Back to Town" (BTT) procedures by registering the request and obtaining a file number. This conduct is in direct contradiction to the CB's claim that the delay was on account of seeking legal advice. Had the CB genuinely intended to report the irregularity, there would have been no occasion to initiate BTT proceedings. This clearly establishes that the CB attempted to facilitate removal of the goods rather than ensure compliance with law. The CB's justification for delay on the grounds of seeking legal counsel is not supported by any documentary evidence such as communication records, and is therefore untenable and appeared to be an afterthought.

7.4 Further, contradictory statements of the CB raised serious doubts

regarding the veracity of the CB's defence and indicate an attempt to fabricate a justification post facto. Additionally, the CB admitted that concerns regarding recovery of outstanding dues from the exporter influenced their decision-making. Such admission clearly establishes that commercial considerations were given precedence over statutory obligations, which is wholly improper for a licensed Customs Broker.

7.5 In view of the above facts and circumstances, the conduct of the CB appeared not merely negligent but indicated active facilitation and abetment of the attempted export of prohibited goods.

8. From the foregoing, it appeared that the Customs Broker has contravened the provisions of the CBLR, 2018 as detailed below:

8.1 Violation of Regulation 10(d):

Regulation 10(d) mandates that the Customs Broker shall advise the client to comply with the provisions of the Act and, in case of non-compliance, shall immediately bring the matter to the notice of the Deputy/Assistant Commissioner of Customs.

In the present case, the CB had prior knowledge of concealment of prohibited goods on 08.05.2025 but failed to inform the Customs authorities immediately. There was an inordinate delay of 4-5 days in reporting the matter, without any reasonable or substantiated cause. Instead of reporting the violation, the CB initiated BTT procedures, thereby facilitating possible removal of the prohibited goods. The CB also provided the exporter with the format for BTT, indicating active assistance rather than regulatory compliance. Thus, the CB failed to discharge its primary obligation under Regulation 10(d) and appears to have acted in a manner that aided and abetted the attempted smuggling.

8.2 Violation of Regulation 10(m):

Regulation 10(m) requires the Customs Broker to discharge duties with utmost speed, efficiency, and without delay.

In the present case, the CB failed to promptly report a serious offence involving prohibited goods. The delay of 4-5 days remains unexplained and unjustified. The plea of seeking legal counsel is unsupported by any evidence and is contradicted by the CB's own actions (initiation of BTT). Inconsistent statements of the CB further indicate deliberate delay and lack of transparency. Such conduct demonstrates a clear failure to act with the required speed, diligence, and efficiency, thereby violating Regulation 10(m).

9. Therefore, the CB appeared to have rendered itself liable for action under the provisions of the CBLR, 2018, particularly for contravention of Regulations 10(d) and 10(m). The acts and omissions of the CB indicated deliberate involvement and abetment in the attempted smuggling of prohibited goods, thereby making them unfit to continue operations as a licensed Customs Broker.

10. Accordingly, the subject license held by CB M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) was suspended by the

Commissioner of Customs (General) vide Order No. 25/2025-26 dated 23.01.2026 under regulation 16(1) of the CBLR, 2018 for contraventions of provisions under regulations 10(d) & 10(m) of the CBLR, 2018. An opportunity for a personal hearing was granted to the CB on 06.02.2026 at 12:30 PM. Subsequently, on the basis of the documents submitted by the CB and considering the fact that investigation in the case is in initial stage and the action against the CB is being conducted on the basis of prima facie role defined in the offence report of SIIB(X), JNCH, the Suspension of the CB license was revoked vide Order No. 28/2025-26 dtd. 20.02.2026 in terms of Regulation 16(2) of the CBLR, 2018, pending further enquiry under CBLR,2018.

11. In view of the facts of the case and discussions as above, in terms of Regulation 17(1) of the CBLR, 2018, the CB M/s Vishal Shipping Agencies Pvt Ltd (CB No. 11/788) is hereby called upon to Show Cause, as to why:

- I. The license bearing no. 11/788, issued to them, should not be revoked;
- ii. Security deposit should not be forfeited;
- iii. Penalty should not be imposed;

upon them under Regulation 14 read with Regulation 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of sub-regulations 10(d) & 10(m) of the CBLR, 2018, within 30 days from the date of issue of this notice.

12. They are directed to appear for a personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defence to the Inquiry Officer Shri HARI SINGH D MINA, AC, General, Zone I, who shall conduct the inquiry under Regulation 17 of CBLR, 2018.

13. 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 a personal hearing and the issue will be decided on the facts available on records.

14. This order 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 under any other law for the time being in force.

Digitally signed by
Shraddha Joshi Sharma
Date: 01-04-2026
16:14:02

(SHRADDHA JOSHI SHARMA)

Commissioner of Customs, CBS (General)
New Customs House, Zone-I, Mumbai.

Encl.: RUDs.

To,

M/s. Vishal Shipping Agencies Pvt Ltd (11/788),
701/702, SKYLINE EPITOME,

OPP FATIMA HIGH SCHOOL, NEXT TO JOLLY GYMKHANA,
VIDYA VIHAR-WEST, Mumbai 400086.

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 Joint Commissioner of Customs, SIIB(X), NS-II, JNCH.
4. CIU of NCH, ACC & JNCH.
5. EDI of NCH, ACC & JNCH.
6. BCBA.
7. Notice Board.