



प्रधानआयुक्त (सामान्य) सीमाशुल्क का कार्यालय

OFFICE OF THE PR. 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/460/2024-CBS

Date: 30.06.2026

DIN-20260677000000000000 A881

SHOW CAUSE NOTICE No. 18 /2026-27

ISSUED UNDER REGULATION 17 OF THE CBLR, 2018

PBC Logistics Pvt Ltd (CB License No.-11/2195), having registered address: #203, 2nd Floor, Plot 31, Sharda Chambers 1, Narshi Natha Street, Masjid(W), Mumbai-400069 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. AAICP4280GCH001 (CB No.-11/2195), issued by the Commissioner of Customs, Mumbai, under Regulation 7 of CBLR, 2013 (now Regulation 7(2) of CBLR, 2018) and as such, they are bound by the regulations and conditions stipulated therein.

An offence report in the form of SCN No. 34/ADC/Exp-Assmt/2024-25/ACC dated 19.08.2024 vide F.No. CUS/ASS/MISC/937/2023-Exp.Assmt regarding the offence made by the CB, issued by the Additional Commissioner of Customs/Export, ACC, Mumbai was received in the Customs Broker Section, NCH, Zone-I, Mumbai on 20.08.2024. On perusal of the offence report, it was observed that copy of RUDs was not forwarded to this office along with the offence report. Therefore, a letter dated 22.08.2024 and subsequent reminder letters dated 04.11.2024, 07.03.2025, 24.04.2025, 19.02.2026, and 08.05.2026 were forwarded to the ADC/Export, ACC, Mumbai for requesting the aforementioned documents. In reply, an e-mail dated 18.05.2026 containing copy of RUDs have been received in this office from Export (Assessment)/ACC, Mumbai.

Brief facts of the case

A complaint against the exporter M/s L.G. Enterprise was received through e-mail dated 20.12.2021, from M/s Asiatic Marine Exports, Mumbai regarding illegal export of Live Blood Clam going on from Mumbai International Airport. The Exporter does not have any processing facility in Mumbai and also not having any legal tie-up with any authorized live fish handling centre in Mumbai. The exporter purchased live blood clam from local fisherman, suppliers and packed everything un-hygienically without processing. Since, there is a daily flight from Kolkata to Bangkok, there was no purpose in sending the shipment from Kolkata to Mumbai to Bangkok. Material needs to be caught one day before export for good report otherwise Blood Clams cannot get material value. Transportation from

Kolkata to Mumbai is only possible if the Exporter creates fake transportation bills from transporter.

2 . In accordance with the complaint, the Exporter submitted Copy of Shipping Bill, Invoice cum Packing List, Quality certificate, Airway Bill and MPEDA (Marine Products Export Development Authority) certificate. These documents were analysed by the Export Shed, ACC and following observations were made:

a. The Live Fish handling centre of the exporter is at 234/146/154, 60/1 Sarat Bose Lane, Sarat Colony, Kolkata, West Bengal and also the MPEDA certificate No. WB1/MT/441/18 dated 22.06.2018 stating approval no. 1333 is issued at Kolkata. Quality Certificate No. 054882 dated 14.12.2021 against Invoice No. LG/033/21-22 dated 10.12.2021 and S/B No. 6744136 dated 15.12.2021 and Quality Certificate No. 54884 dated 16.12.2021 against Invoice No. LG/035/21-22 dated 16.12.2021 and S/B No. 6802839 dated 17.12.2021 are issued at Kolkata. The exporter has neither produced any evidence for any other processing facility in Mumbai nor any legal tie-up with any authorized Live Fish Handling Centre in Mumbai.

b. The Exporter did not submit any proof of transportation of goods from Kolkata to Mumbai. To verify the authenticity of the allegations, the copies of Gate Passes were analysed and it was found that some of the vehicles were repeating every 2 days, which was not possible for a vehicle from Kolkata to Mumbai.

c. It was observed that the exporter did not submit any proof of transport of goods from Kolkata to Mumbai. To verify the authenticity of the allegations, the copy of Gate Passes received from the CB as tabulated were analyzed:

Sr. No.	S/B No. & Date	Vehicle No.
1	6744136 dated 15.12.2021	MH03-DV-1741
2	6802839 dated 17.12.2021	MH13-CJ-0060
		MH03-CP-6077
		MH03-DV-1741
3	6858229 dated 19.12.2021	MH03-DV-1741
		MH14-HU-1154
		MH03-CP-6077

From the above table, it was found that some of the vehicles were repeating every 2 days, which was not possible for a vehicle, which was carrying goods from Kolkata to Mumbai.

3 . During the course of investigation, summons dated 11.05.2022 was issued to the exporter to appear for getting their voluntarily statement recorded under Section 108 of the Customs Act, 1962. In response to the said summons, a letter dated 26.05.2022 from the exporter was received, wherein the exporter stated that:

- a. There are no transport invoices since the goods were sent from Kolkata to Mumbai through vehicles carrying load of agriculture produce.
- b. She had met with an accident and prayed for exoneration of her personal appearance.

Subsequently, the exporter had been issued Summons on dated 28.08.2022, 15.09.2022, 26.10.2022 and 31.12.2022 for making their appearance in order to get their statement recorded under Section 108 of the Customs Act, 1962. However, neither the exporter nor any of its authorized representatives appeared for getting statement recorded.

4. Statement of Shri Karmchandra P. Pandey, Manager Marketing of CB M/s. PBC Logistics Pvt. Ltd. was recorded on 29.09.2022, wherein he inter-alia stated that

- a.) He has been working since 2016 as Manager Marketing in M/s. PBC Logistics Pvt. Ltd. which has been in existence since 2016.
- b.) They have cleared only 06 shipments for the exporter – M/s. L.G. Enterprise (IEC 0205021867) till date.
- c.) He had taken the KYC documents of the said exporter – M/s. L.G. Enterprise. Also, one of the employees of their firm carried out the address verification of the exporter given in the IEC copy and found it to be correct.
- d.) Exporter used to provide documents like Invoices and Packing List by hand or by mail. After receiving documents, we used to make checklist and send it to the exporter by hand or by mail for approval. Once they got approval from the exporter, they used to file Shipping Bill on ICEGATE portal.
- e.) In this case, GATE PASS (Tax Invoice cum Terminal Challan) was handed over to their employee by M/s. Macro Logistics and Exim (11/5096). After carting of goods in Export Shed, ACC; Examination and LEO of Shipping Bills documents i.e. Handover set was handed over to Airlines. Booking related work was done by M/s. Macro Logistics & Exim.
- f.) Documents i.e. Invoices, Packing Lists, MPEDA certificate were received in E-mail of company – export.pbclogistics@gmail.com and dheeraj@pbclogistics.com from e-mail id: just4arupghosh@gmail.com.
- g.) They had verified the classification and description of the goods and filed the same as per the exporter invoice.
- h.) The goods covered under the Shipping Bill no. 6744136 dated 15.12.2021 filed by the exporter – M/s. L.G. Enterprise arrived in the vehicle no. MH03 DV-1741 directly in Export Shed, ACC for Export clearance. Their firm had not generated GATEPASS in this case. They do not generate GATEPASS for any consignment or vehicle. They are only clearing agent and do not deal with freight forwarding.
- i.) Vehicle owner or transporter was not known to him and had no connection with his company. The details of vehicle were provided by M/s. Macro Logistics & Exim as GATEPASS was being generated by their firm.
- j.) They had verified the goods with related documents while carting the shipment covered under S/B no. 6744136 dated 15.12.2021 filed by the exporter – M/s. L.G. Enterprise.

k.) They did not find any discrepancy in the valuation of the goods.

l.) Goods i.e. 'Live Blood Clam' covered under the said Shipping Bills number 6744136 dated 15.12.2021 appeared to be normal and appropriate for export.

5 . It is evident that the Q Certificate submitted by the exporter has been issued at Kolkata and the goods have been exported from Mumbai. The exporter has not submitted/provided any transport related documents pertaining to goods exported from Mumbai and packed in Kolkata. Apparently, exporter submitted incorrect or false Q-Certificate issued at Kolkata in respect of goods procured from Mumbai. Q-Certificate might have been issued without verification of quality and proper packaging of the goods.

6. Role of Customs Broker:-

It appears that the Customs Broker had a role in the attempted export of Live Blood Clam, wherein Q-certificates issued at Kolkata were submitted despite the goods being procured from Mumbai, raising concerns regarding their authenticity and accuracy. Therefore, it appears that the Customs Broker PBC Logistics Pvt Ltd (CB No.-11/2195) has failed to fulfil their obligations laid down under the Customs Broker Licensing Regulations (CBLR), 2018. The relevant provisions of CBLR, 2018 outlining the obligations of Customs Broker are extracted below:

Regulation 10 (d) of CBLR, 2018:-

"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;"

It is the primary duty of the CB to advise his client to follow rules and regulations of the Customs Act, 1962 and the allied acts and if any discrepancy found, it is his duty to bring the same to the notice of the Customs authorities. However, in the instant case, the CB has failed to advise the exporter to comply with provisions under the Customs Act and allied laws, particularly in ensuring proper documentation and lawful export practices. Despite irregularities in Q-certificates and absence of transport documentation, the CB did not alert customs authorities, violating the duty to report known non-compliance. Therefore, despite knowing his duties as a Customs Broker, he failed to discharge his duties efficiently and appears to be in connivance with the exporter by facilitating the clearance of the fraudulent export of the goods.

This omission represents a clear deviation from the responsibilities outlined in Regulation 10(d) of CBLR, 2018. In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(d) by not ensuring compliance with the relevant statutory requirements and by neglecting to inform the same to the Deputy/Assistant Commissioner of Customs.

Regulation 10 (e) of CBLR, 2018:-

“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 CB is obliged under Regulation 10(e) to exercise due diligence and satisfy themselves before submitting data to Customs that was provided by the exporter to them, however, in the instant case, the CB did not exercise sufficient diligence in verifying the authenticity of documents, such as Q-certificates issued in Kolkata for goods allegedly sourced and exported from Mumbai. By relying solely on documents and vehicle details provided by the exporter via telephone or email, the CB failed to validate the accuracy and legitimacy of the information used in customs clearance.

In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(e) of the CBLR, 2018 by not exercising due diligence in verification with reference to the fraudulent clearance of the impugned S/Bs.

7. Relevant provisions:

Regulation 10 (d) of CBLR, 2018:-

“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;”

Regulation 10 (e) of CBLR, 2018:-

“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;”

Relevant paras of MPEDA Rules 1972:

MPEDA - The Marine Products Export Development Authority was constituted in 1972 under the Marine Products Export Development Authority Act 1972 (No.13 of 1972). The role envisaged for the MPEDA under the statute is comprehensive, covering fisheries of all kind, increasing exports, specifying standards, processing, marketing, extension and training in various aspects of the industry.

The following types of entities are registered by MPEDA;

1. Processing Plants
2. Marine Product Exporters
3. Fishing vessels
4. Storage Premises
5. Conveyance

6. Pre-processing Centres
7. Live Fish Handling Centre
8. Chilled Fish Handling Centre
9. Dried Fish Handling Centre
10. Independent Cold Storages Following FAQs have been collected for reference from MPEDA website.

Processing Plant

Processing plant is a building / premises constructed as per the standards laid down by the EIC/ MPEDA and approved by the Assessment Panel of Experts (APE), wherein a freezing unit or any other processing machinery is installed for processing marine products in any form.

Conditions for Certificate of Registration of processing plant

1. This certificate of registration is granted subject to the provisions of the Marine Products Export Development Authority Rules, 1972.
 2. Any change in the lay-out design or capacity or other matters should be got approved by the Authority.
 3. The sanitary and hygienic requirements should conform to the regulations issued in this behalf of the Export Inspection Agency and the Authority from time to time.
 4. The owner should use only approved chemicals for preservation, processing and storage of marine products.
 5. The owner shall also comply with such other instructions as may, from time to time, be issued by the Authority.
 6. The exporters / processing plant will procure raw material only from approved peeling sheds / pre-processing centres registered by MPEDA.
 7. Raw material of exotic shrimp species processed in the processing plant / pre-processing centre / handling centre shall be from a farm registered with Coastal Aquaculture Authority / State/Department of Fisheries and the plant / centre shall maintain all documents to ensure 100% traceability.
- Registration as an exporter (both merchant and manufacturer exporter) is granted under section 9(2)(h) of Marine Products Export Development Authority (MPEDA) Act 1972 read with rules 40-42 of MPEDA Rules.

Rule 40 (1) "No person shall, after the expiration of two months from the date of coming into force of this rule, export any marine products

unless he has been registered as an exporter with the Authority. The applicant will be allowed to export during the period of one month pending issue of the Certificate of Registration. Provided that this Rule shall not apply to the export of marine products; -

1. by or on behalf of the Central Government or the Authority or any person authorized by the Central Government or the Authority to export marine products;
2. by means of gift parcel or sending of samples (maximum Rs. 10,000/-);
3. as personal effects of passengers (maximum Rs. 5000/-);
4. for any non-commercial purposes (maximum Rs. 25,000/-; and
5. for any exhibition abroad (maximum Rs. 1,00,000/-),

Conditions under which Certificate of Registration as an exporter is issued under Rule 42(3)

Where the application for registration is not refused, the Certificate of Registration is issued in Form X subject to the following conditions: -

1. Certificate of registration is granted subject to the provisions of the Marine Products Export Development Authority Rules 1972, as amended from time to time.
2. The holder will abide by the Guidelines dated 23.07.2004 of MPEDA for issue of Certificate of Registration as an Exporter, as amended from time to time.
3. Only the item(s) permitted to be exported vide SI.No.4 of the certificate will be exported.
- 4 -The exporter shall ensure that the quality of the marine products exported by him conform to the specifications recognized by the Central Government under Section 6 of the Export (Quality Control and Inspection) Act 1963 (21 of 1963) and Rules, Regulations and instructions there under, as amended from time to time.
5. The exporter shall conform to the Rules, Regulations and instructions issued by the Export Inspection Council of India, Export Inspection Agency and the Authority from time to time in respect of packing, quality control, pre-shipment inspection and all other matters.
6. The sanitary and other hygienic requirements relating to preservation, processing and storage of marine products should also conform to the regulations issued by the Export Inspection Council, Export Inspection Agency and Authority from time to time.

7. The exporter shall process, handle, pack or store the items allowed for export as above only in premises registered with MPEDA and approved by the EIA.

8. The certificate of registration issued to an exporter will be valid for a period of 3 years unless other specified.

9. The certificate is liable to be cancelled for any act of omission or commission by the holder or by any person utilizing the surplus capacity of a processing plant or live fish or dried fish or chilled fish handling facility owned/operated by the holder, either in respect of quality issues or for trade related issues, including cheating, whether or not the complaint can be attributed to the processing unit or handling facility.

10. The registration shall cease to have validity if the holder becomes no longer entitled to such registration under the provisions of the Guidelines dated 23. 07.2004 of MPEDA for issuing Certificate of Registration as an Exporter, as amended from time to time.

11. The exporter shall indicate in every invoice and shipping bill the name and the MPEDA registration number of the processing plant or handling facility where the marine product being exported has been processed/handled.

12. The exporter shall comply with such other instructions as may, from time to time, be issued by the Government of India, the Authority, the Export

13. The exporters / processing plant will procure raw material only from approved peeling sheds / pre-processing centres registered by MPEDA.

Registration of exporters and processing entities is one of the statutory functions of MPEDA under Section 9(2)(b) and 9(2)(h) respectively of the MPEDA Act 1972. Production/Processing entities are registered under section 11 (1). of the MPEDA Act, 1972 read with rules 33 -34 of the MPEDA Rules, 1972.

As per Rule 42 of Marine Products Export Development Authority Rules, 1972 Certificate of Registration is granted:

42. Grant of a Certificate of Registration: -

(1) On receipt of an application for the grant of a certificate of registration, the Secretary or other officer may, after making such inquiry as he deems necessary, either grant or by order refuse such registration.

(2) Where the application for registration is refused, the reasons for such refusal shall be recorded in writing and a copy of the same along with the order of refusal shall be furnished to the applicant,

and the fees paid by the applicant shall be refunded to him.

(3) Where the application for registration is not refused, the Secretary or other officer shall grant the applicant a certificate of registration in Form X which shall be subject to such conditions as are mentioned in the certificate thereof.

8. In view of the above, in terms of Regulation 17(1) of CBLR, 2018, the Customs Broker PBC Logistics Pvt. Ltd. (CB No.-11/2195) is hereby called upon to Show Cause, as to why:

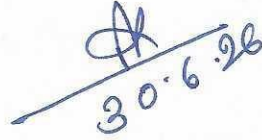
- i. the license, bearing no. 11/2195, issued to them, should not be revoked;
- ii. security deposit should not be forfeited;
- iii. penalty should not be imposed;

upon them under Regulation 14 read with Regulation 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018, within 30 days from the date of issue of this notice.

9. They are directed to appear for personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defense to the Inquiry Officer Shri Pradeep Kumar/AC, Import-II, NCH who shall conduct inquiry under Regulation 17 of CBLR, 2018.

10. 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.

11. 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.


30.6.28

(Ajay Kumar Pandey)

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

Encl.: RUD's.

To,
PBC Logistics Pvt. Ltd.,
#203, 2nd Floor, Plot 31, Sharda Chambers 1,
Narshi Natha Street, Masjid(W), Mumbai-400069.
Cont. No.: 7738111105

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. CIU of NCH, ACC & JNCH.
4. EDI of NCH, ACC & JNCH.
5. BCBA.