



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/250/2024-CBS

Date:07-04-2026

DIN: 2026047700000000D800

SHOW CAUSE NOTICE No. 02 /2026-27

ISSUED UNDER REGULATION 17 OF THE CBLR, 2018

M/s. Atlantic Customs Broker (CB No. 11/1981) [now working as M/s. Rocraft Shipping and Logistics Pvt. Ltd.], having registered address: 202, Rangoli Complex, near Sahar Air Cargo Complex, Sahar Road, Andheri(E), Mumbai, 400099. (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/1981), issued by the Commissioner of Customs, Mumbai, under Regulation 7(2) of CBLR, 2018 and as such, they are bound by the regulations and conditions stipulated therein.

An offence report regarding the offence made by the CB, issued by the Joint Commissioner of Customs/ACC(X), Mumbai vide F. No. CUS/DBK/ADJN/2/2024-DBK(EDI) dated 26.11.2025 was received in the Customs Broker Section, NCH, Zone-I, Mumbai on 12.01.2026.

Brief facts of the case:

An investigation was initiated by the SIIB(Export), ACC, Mumbai-III, against the exporter M/s. Heeba Enterprises Pvt. Ltd. (IEC 0316963721) regarding non-realization of BRCs against the exports. Pursuant to the completion of the said investigation, it appeared that export proceeds in respect of 108 Shipping Bills filed by the Exporter had not been realised by them during the year 2016-2018, involving FOB value of Rs. 15,47,16,142/-, claiming Drawback of Rs. 63,49,427/- and ROSCTL amount of Rs.22,48,812/-. Subsequently, a Show Cause Notice No. 142/ADC/ADJ(X)/ 2022 23 dated 30.03.2024 was issued to the Exporter, with the seven Customs Brokers included as co-noticees, proposing penal action under the provisions of the Customs Act, 1962.

2. Subsequently, the SIIB(X) have found that even though the names of the Customs Brokers, viz. M/s. Atlantic Customs Broker (CB No. 11/1981), M/s. Wishwa Naveen Traders (CB No. 11/711), and M/s. Eagle Shipping Agency (CB No. 11/994) were found mentioned in the said SCN, their roles had neither been adequately addressed in the said SCN nor had specific penalties been proposed against them for their specific involvement

in the clearance of the export consignments and their non-compliance with the Customs Brokers Licensing Regulations (CBLR), 2018.

Accordingly, an investigation was initiated by SIIB(X) against the above-mentioned three CBs by way of issuing Summons for the purpose of recording their statements. Based on their investigation, a supplementary SCN no. 142/ADC/ADJ(X)/2022-23 dated 26.11.2025 was issued against the said Customs Brokers for non-fulfilment of statutory obligations provided under CBLR, 2018.

3. Recording of Statement of Exporter and Customs Broker

3.1 Statement of the exporter couldn't be recorded as the Summonses forwarded to the exporter's address were returned with the remark 'Unclaimed' and the address was found non-existent.

3.2 The Statement of **Shri Naresh Jaykumar Udeshi, now Director of CB M/s. Atlantic Customs Broker, (CB No. 11/1981) [now working as M/s. Rocraft Shipping and Logistics Pvt. Ltd.]** was recorded on 05.03.2025, wherein, he inter-alia stated that:

(i) Earlier, he had stated that their firm had filed 14 Shipping Bills on behalf of the Exporter. However, he later admitted that it was in fact 15 Shipping Bills. He agreed that there had been a mistake in mentioning the number of Shipping Bills and that one Shipping Bill had not been traced earlier.

(ii) He confirmed that the Exporter was existent at the time they had worked with them, and that KYC of the Exporter was personally verified by him. KYC documents were already submitted to SIIB(X) vide his statement dated 21.11.2023. He further stated that the Exporter had not paid their outstanding dues despite repeated visits.

(iii) He clarified that their firm's role was limited to clearance of export goods and they had no role in realisation of export proceeds.

(iv) He acknowledged that as a F-category Customs Pass holder, he was aware of the Customs procedures, tariff, notifications, public notices, circulars, and standing orders.

(v) He stated that they had advised the Exporter to submit Bank Realisation Certificates (BRCs) to the Customs Department.

4. Role of Customs Broker-

The Customs Broker is an agent, authorised by the Exporter to work on their behalf. The CB occupies a very important position in the Customs House and is supposed to safeguard the interests of both, the Exporter and the Customs Department. Further, in a regime of trade facilitation, trust is being placed on the Customs Broker who deals directly with the Exporters. Failure to comply with the regulation by the CB mandated in the CBLR gives room for unscrupulous persons to get away with import-export violations and revenue fraud.

In the instant case, the Customs Broker M/s. Atlantic Customs Broker (CB No. 11/1981) [now working as M/s. Rocraft Shipping and Logistics Pvt. Ltd.] had filed 15 SBs on behalf of the exporter. During the investigation, it was found that they had failed to ascertain the genuineness of transactions and had failed to ensure realisation by the

exporter of export proceeds. Their KYC verification was superficial. Further, they failed to take effective steps to ensure submission of Bank Realisation Certificates (BRCs) and recovery of dues.

5. In view of the above, the relevant provisions of CBLR, 2018 outlining the obligations of Customs broker, are extracted below:

i. Sub-regulation 10 (d) of the CBLR, 2018, which reads as:

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

It appears that the Customs Broker did not undertake adequate steps to verify or monitor the realisation of export proceeds and failed to ascertain genuineness of transactions. They further failed to advise their client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, for the purpose of submission of BRCs to be made to the department and failed to suo-moto inform the department regarding Exporter's failure to realise the export proceeds or their inability to furnish the Bank Realisation Certificates (BRCs). Therefore, the allegations of *“failed to ascertain the genuineness of transactions”* and *“did not undertake adequate steps to verify or monitor the realisation of export proceeds”* appear to be valid. Thus, CB has neither advised his client properly nor brought the non-compliance to the notice of competent Customs authorities though mandated to do so by the Regulation 10(d) of CBLR, 2018.

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 Deputy/Assistant Commissioner of the irregularities.

ii. Sub-regulation 10 (e) of the CBLR, 2018 which reads as:

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

It appears that the Customs Broker failed to exercise due diligence in ascertaining the correctness of the information imparted to their client with respect to compliance with the provisions of the Customs Act, 1962, other allied Acts, and rules, & regulations related to the clearance of cargo, as mandated under Regulation 10(e) of the CBLR, 2018. In the instant case, Bank Realisation Certificates (BRCs) have not been submitted by the exporter M/s. Heeba Enterprises Pvt. Ltd. to the Customs department, however, export benefits are availed. This has caused a loss to the Government exchequer.

Further, compliance regarding submission of BRCs is crucial for customs and export compliance. Informing the exporter regarding submission of BRC is a responsibility of the Customs Broker, essential for ensuring compliance with the provisions of the Customs Act, 1962 and FEMA regulations, and acts as a critical safeguard against fraudulent export benefit claims and revenue leakage.

Consequently, the Customs Broker failed to adhere to the prescribed procedures and responsibilities outlined under Regulation 10(e) of the Customs Broker Licensing Regulations (CBLR), 2018.

iii. Sub-regulation 10 (n) of the CBLR, 2018 which reads as:

“verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;”

The CB M/s. Atlantic Customs Broker (CB No. 11/1981) [now working as M/s. Rocraft Shipping and Logistics Pvt. Ltd.] facilitated clearance of 15 SBs filed for the exporter M/s. Heeba Enterprises Pvt. Ltd. The KYC documents of the exporter were submitted to SIIB(X) by the CB. Although, Shri Naresh Jaykumar Udeshi in his statement dated 05.03.2025 has claimed that he personally had verified the KYC of the exporter and that the exporter had existed at the time they worked with them but the CB has not submitted any proof of personally visiting the exporter's address, thereby, indicating negligence on their part.

This omission represents a clear deviation from the responsibilities outlined in Regulation 10(n) of CBLR, 2018. In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(n) by failing to ensure compliance with the relevant statutory requirement.

6. In view of the above, in terms of Regulation 17(1) of the CBLR, 2018, the CB M/s. Atlantic Customs Broker (CB No. 11/1981) [now working as M/s. Rocraft Shipping and Logistics Pvt. Ltd.] is hereby called upon to Show Cause as to why:

- i. The license bearing no. 11/1981, 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(e) & 10(n) of the CBLR, 2018, within 30 days from the date of issue of this notice.

7. They are directed to appear for personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defence to the Inquiry Officer Shri THANDILAL RATANLAL MEENA, AC, Export, Zone I, who shall conduct inquiry under Regulation 17 of CBLR, 2018.

8. 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.

9. 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: 07-04-2026
11:59:49

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

Encl.: RUDs.

To,

M/s. Atlantic Customs Broker (CB No. 11/1981) [now working as M/s.
Rocraft Shipping and Logistics Pvt. Ltd.],

202, Rangoli Complex, near Sahar Air Cargo Complex,
Sahar Road, Andheri(E), Mumbai, 400099.

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, Adj.(X), ACC.
4. CIU of NCH, ACC & JNCH.
5. EDI of NCH, ACC & JNCH.
6. BCBA.
7. Notice Board.