



**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 – 400001**  
**Email-Id: cbsec.nch@gov.in**

F. No. GEN/CB/625/2024-CBS

Order Date: 18.02.2025

DIN: 202502770000000000C16

Issue Date: 19.02.2025

**ORDER No. 51 /2024-25****UNDER REGULATION 16(2) OF THE CUSTOMS BROKER LICENSING REGULATION, 2018**

M/s. Unity Cargo Care (PAN: AABFU2837N) having registered address at 14/A GROUND FLOOR, ECASASY BUSINESS PARK CO OP SOC LTD, MULUND, Mumbai-400080 (hereinafter referred to as the Customs Broker/CB) is holder of Customs Broker License No. 11/2149, issued by the Commissioner of Customs, Mumbai under Regulation 7(1) of CBLR, 2013 [ Now Regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein.

2. An offence report with respect to the role of the CB M/s. Unity Cargo Care is received in this office from the Joint Director, DRI, Mumbai Zonal Unit, wherein it is informed that M/s Vishwas International, IEC No. BWNPJ5047A (hereinafter referred to as the "Importer"), located at Kasra no 86, 1st Floor, Bawan Road, Samaypur Badli, Prahladpur, New Delhi is engaged in importing restricted or prohibited goods by mis-declaring and concealing them in refrigerated containers through Nhava Sheva Port, JNCH, their office carried out examination of four containers imported by the importer.
3. Importer M/s Vishwas International had filed bill of entry no. 7749671 dated 09.09.2023 through CB M/s. Unity Cargo Care for clearance of imported goods declared as "Fresh Longans". Upon examination by the DRI, MZU officials, a total 31,01,200 concealed cigarettes sticks were recovered which were not declared in the said bill of entry.
4. During the course of investigation, it was observed that the Customs Broker M/s. Unity Cargo Care failed to verify the identity of the client and functioning of the client at declared address and dealt with a lady namely Ms. Neha Sharma. Custom Broker in his statement has stated that the name of Vishwas International was suggested to them by Shri Krushna Panda who works in M/s. Falcon India, which is a freight forwarder, located at New Delhi. The owner of the said firm is Shri Vikas Gupta. Krushna Panda who also informed them that all the activities of the said firm were being handled by a lady by the name Ms. Neha Sharma and she was interacting with them for all import related activities of M/s. Vishwas International. All the documents and details required by the CB, used to be provided by her through Falcon India i.e. Krushna Panda only, via email i.e. "krushna.panda@falconfreight.com".
5. It was further stated by the Customs Broker that proprietor of M/s. Vishwas International was Mr. Jumma and he had never interacted with Mr. Jumma alias Mr. Jumma Hussein. Bill of

entry was filed on telephonic conversation and submission given by Ms. Neha Sharma. It was further, mentioned by Custom Broker that address of the importer was never personally verified by them.

6. It is further noticed from the statement of the CB that they had failed to undertake their responsibility of conducting independent verification of the identity of their client i.e. M/s. Vishwas International and its functioning at the address mentioned in the documents. They have accepted the job of clearance of goods of M/s. Vishwas International as per the request of Shri. Vikas Gupta/ Shri. Krushna Panda of M/s. Falcon Airsea Logistics Pvt. Ltd. They were fully aware that the proprietor of the firm was Mr. Jumma but they were always interacting and acting on the directions of unauthorized person namely Ms. Neha Sharma. Therefore, there has been a serious lapse on the part of the Customs Broker.

7. Shri Milind Karangutkar, Customs Brokers for M/s. Vishwas International, Partner in M/s. Unity Cargo Care, in his statement dated 21.10.2023 recorded under Section 108 of the Customs Act, 1962, has stated inter-alia:

i. that Unity Cargo Care is a partnership firm with three partners; that the firm was started in the year 2016 and is engaged in Import Custom Clearance; that they were mostly dealing with import of fresh fruits; that some of their major customers are Mahira International, S.R.C. Overseas, Atif Trading Co., Vishwas International amongst others.

ii. that the name of Vishwas International was suggested to him by Shri Krushna Panda who works in M/s. Falcon India, which is a freight forwarder, located at New Delhi; that the owner of the said firm is Shri Vikas Gupta; that they have cleared 6 consignments of M/s Vishwas International till date; that the name of M/s. Vishwas International was suggested to him by Shri Krushna Panda who also informed him that all the activities of the said firm was being handled by a lady named Ms. Neha Sharma and she would be interacting with him for all import related activities of M/s Vishwas International.

iii. that he knew Krushna Panda (Mobile No.9911390671 & 9319800593) from 1990 as he used to work as a delivery boy in R.B. Ramnath Lamba & Sons where he used to work; that when the firm closed down in 2004, he went to Delhi and joined Falcon India; that in May, 2023, he called him and asked him to do Custom Clearance work for Vishwas International who would be importing tamarind in refrigerated containers; that importer is specialised in the clearance of fruits in refrigerated containers, then he agreed to do the work; that he collected the KYC documents of Vishwas International through courier from Krushna Panda and started the custom clearance work for the said firm; that when he used to work with R.B. Ramnath Lamba & sons, he also knew Vikas Gupta (Mobile No.9911390670, 9810833314 and 9717381333) who was a relative of Arun Kumar Gupta, owner of R.B. Ramnath Lamba and Sons; that Krushna handles the work of Vishwas International for Falcon India, owned by Vikas Gupta.

iv. that the proprietor of Vishwas International is Jumma Hussain; that he had never interacted with him till date; that there was one lady namely Neha who used to talk with him in connection with all details of the imports of Vishwas International; that she said that she is in charge of all imports in respect of Vishwas International and is handling everything related to the consignments being imported by Vishwas International; that she was the only person who was dealing with us in respect of Vishwas International; that they had not dealt with any other person; that she used to make WhatsApp calls to him and used to enquire about the status of the consignments assigned to them for clearing; that every importer has to register with shipping line for Online Loaded Container Bond in order to get loaded container delivery; that in order to file the said bond, an OTP is sent by the Shipping line to Importer, the said OTP was sent to her number by the shipping line; that it is apparent that she was the person who was handling the import of the goods by Vishwas

International; that the documents and details required by them used to provide by her through Falcon India i.e. Krushna Panda via e-mail id "*krushna.panda@falconfreight.com*".

v. that he had not conducted any independent verification of the Importer; that this was a mistake on their part; that they should have independently verified the genuineness of the importer; that they had interacted with Neha Madam of Vishwas International over the phone and she had informed that she is handling all imports; that they took her statements on face value and believed that Vishwas International was a genuine importer; that this was further corroborated by the fact that Shri Krushna Panda and Shri Vikas Gupta had also informed him that they have met Neha Madam who was in charge of Vishwas International.

vi. that on receipt of the documents through email of Kurshna Panda, they proceeded with preparing of checklist and forwarded the same to the same email id; that they got the verification of correctness of the checklist through return email; that thereafter, they filed the documents, clearance was assigned under RMS; that the Scanning Department had raised suspicion in respect of the said consignment on 3.10.2023; that on receipt of the said information, he informed Krushna Panda about the same and asked him to send the importer for the purpose of examination in his presence; that on 6.10.2023, he sent an email to Neha Madam of Vishwas International on email-id "*vishwasinternationa574@gmail.com*" and copy to Krushna Panda, informing him about the hold of the container by scanning department and asked them to inform about the exact nature of the cargo; that meanwhile, Krushna Panda called him on his mobile and informed that Neha Madam has asked him to get the goods cleared from customs and requested him to clear three more containers of the same importer; that thereafter, he received an email from Neha madam of Vishwas International on 9.10.2023 forwarding mail received from supplier; that the email was from Nakulai, from "*chokpreechatrading@outlook.com*"; that in the said mail, the purported supplier informed that due to mistake at the time of loading of container, 400 cartons, belong to other client consisting of 210 carton Thai Lotus and 190 Cartons of Mushroom loaded in the cargo; that he is providing a copy of the set of e-mails sent by him, he then talked to Vikas Gupta asking him to direct the importer to attend the examination; that he promised to present the importer, however, he could not deliver on his promise, then on 9.10.2023, he sent a letter through Speed Post to Vishwas International, asking them about the exact nature of the cargo in the container which has been delivered to them; that there was no response to the said letter; then he had sent regular reminders to Neha Madam of Vishwas International with cc to Krushna Panda requesting them to appear before the customs authorities for examination of container. However, they did not turn up nor did they respond to the same; that he used to call up Krushna Panda regularly on phone and he said that Vikas Gupta is in touch with Neha Madam and that he will try to bring her for the examination.

vii. On being asked about the interaction with the importer and Falcon India/Krushna Panda in respect of the clearance of container No.TTNU8286440 in which cigarettes were found to be concealed during the examination held on 20/21-10-2023, he stated that Neha in all their earlier conversations had indicated that she is handling everything related to Vishwas International, the email received from Vishwas International seems to have been sent by her, since she is the only person who was handling the import of goods by Vishwas International.

viii. On being asked about during examination, it is seen that Cigarettes have been concealed in the said container, what do they have to say about the email of the supplier forwarded by the Importer, M/s. Vishwas International, he stated that it appears that the said email of the supplier forwarded by M/s. Vishwas International was nothing but a fraudulent attempt to hoodwink the authorities and the clearing agents into believing that there was only a slight mis-declaration in the consignment and that some other goods had been inadvertently shipped in the container along with the declared goods.

8. In view of the above, it appears that CB M/s. Unity Cargo Care (11/2149) has failed to comply with **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;"*

**8.1** It appears from the above statement of Shri Milind Karangutkar Partner in CB Unity Cargo Care that they had failed to undertake responsibility of conducting independent verification of the identity of their client functioning at the declared address i.e. M/s. Vishwas International and its functioning at the address mentioned in the documents. They had accepted the job of clearance of goods of M/s. Vishwas International as per the request of Shri. Vikas Gupta/ Shri. Hare Krushna Panda of M/s. Falcon Airsea Logistics Pvt. Ltd. They were fully aware that the proprietor of the firm i.e. M/s. Vishwas International was Mr. Jumma but they were always interacting telephonic only and acting on the directions of an unknown person Ms. Neha Sharma.

**8.2** Further, their failure to undertake their responsibilities under the CBLR Rules, 2018, led to smuggling a total 31,01,200 cigarettes sticks which could have been avoided, if they had fulfilled their responsibility laid down under the said regulations. CB has not acted efficiently in discharge of his duty and contravened the provision of Regulation 10(n) of the Customs Broker Licensing Regulations, 2018 as in terms of Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018, it is mandatory to 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.

**8.3** In view of the above, it appears that the Custom Broker failed to comply with obligation as mentioned under Regulation, 10 of the CBLR, 2018. Thus, the CB violated Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018.

**9.** From the above facts, it appears that, prima facie, Customs Broker CB M/s. Unity Cargo Care (11/2149) has violated Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018. It is apprehended that the Customs Broker may adopt similar modus operandi in future consignments and department cannot remain oblivious to the danger posed by such an eventuality.

**10.** Accordingly, the Customs Broker license no. 11/2149 of M/s. Unity Cargo Care (PAN No. AABFU2837N) was suspended vide Order No. 50/2024-25 dated 31.01.2025 and opportunity of personal hearing was granted to the CB on 13.02.2025 at 12:30 PM.

### **RECORD OF PERSONAL HEARING & WRITTEN SUBMISSION OF THE CB**

**11.** Pursuant to issuance of Suspension Order No. 50/2024-25 dated 31.01.2025, advocate Shri D.H. Nadkarni and Shir M.V. Karangutkar, Partner of CB M/s Unity Cargo Care (PAN No. AABFU2837N) attended personal hearing on 13.02.2025 at 12:30 PM.

**12.** During Personal Hearing, Representative of CB reiterated their written submission dated 07.02.2025, key facts of which are mentioned below:-

**12.1** *The CB submitted that as per prescribed under CBLR, 2018, they have obtained documents from M/s. Vishwas international, which are as follows:*

- i. Authorisation from M/s Vishwas international for transacting the business.*
- ii. Import Export Code*

- iii. Certificate from Bank i.e. M/s Vishwas international having a current account and verification of details*
- iv. Registration certification from Goods and Service tax department*
- v. Permanent account number.*
- vi. Aadhar card.*
- vii. License from Food safety and standard Authority of India.*
- viii. Rent agreement dated 08.10.2022 between M/s Vishwas international and Mr. Bijendra Singh*

*12.2. The CB submitted that the CBIC circular no. 9/2010-customs dated 08.04.2010 clearly explains the provision of CBLR/CHA regulation which requires the Customs Brokers to verify the antecedents correctness of IEC, identity of his client and the functioning of his client in the declared address by using reliable, independent, authentic documents, data and information; that the said guidelines provide for the list of documents that is required to be verified and that are to be obtained from the client, importer/exporters; that it is also provided that any two documents of among such specified documents is sufficient for fulfilling the obligation prescribed under Regulation 10(n) of CBLR, 2018. Hence based on their submission, the CB submitted that they have not failed to comply with the Regulation 10(n) of CBLR, 2018.*

*12.3 The CB submitted that they have procured IEC certificates, GST registration certificate, AADHAR Card, PAN Card ITR documents, Bank details etc., in other words, all the required documents in connection with completion of KYC formalities were collected from the importer i.e. M/s. Vishwas International before initiation of acceptance of import; it is further submitted that said fact was stated by Shri Milind Karangutkar partner of CB in his statement record during the investigations.*

*12.4 The said CB relied upon judgement in the case of PERFECT CARGO & LOGISTICS reported in 2021 (376) E.L.T 649(Tri. Del.), which held that as long as documents verified for the KYC purpose are found to be genuine, there is no violation of CBLR. The CB submits that similar view was expressed in the matter of SETWIN SHIPPING AGENCY reported in 2010(250) E.L.T 141 (Tri. Mumbai) that physical verification is not required. Hence charge of violation of Regulation 10(n) is not at all sustainable.*

*12.5 The CB submitted that the correspondence made with importer through emails dated 06.10.2023, 09.10.2023 & 11.10.2023; that CB all along has acted diligently and complied with procedure and provisions of the Customs Act, 1962 and rules made thereunder; that the adverse decision, if any, would put CB in several financial constraint and based on the above submissions; that it would be clear that CB's acts are diligent and proper.*

### **DISCUSSION AND FINDINGS**

**13.** I have carefully gone through the records of the case, the written submissions by the Customs Broker. The facts of the case and findings of investigation have been mentioned in above paras and are not being repeated for brevity.

**14.** The issue before me at present is limited to determining whether the continuation of suspension of CB license is warranted or otherwise in the instant case in the light of the material on record.

15. I find that the license of Customs Broker M/s Unity Cargo Care (CB License No. 11/2149) was suspended vide Order No. 50/2024-25 dated 31.01.2025 based on offence report received from Directorate of Revenue Intelligence, Mumbai Zonal Unit (DRI, MZU) that the CB has failed to fulfil their obligations laid down under Regulation 10(n) of CBLR, 2018.

16. The power under Regulation 16(1) of the CBLR, 2018 confers power to the Principal Commissioner of Customs to suspend the license of the Customs Broker where an inquiry against such Customs Broker is pending or contemplated. In the instant case, since an inquiry was contemplated against the said CB as intimated by the investigating agency i.e. DRI, MZU, hence, I found it an appropriate case for suspension where immediate action was necessary in order to stop all customs clearance related work to safeguard the revenue. In terms of Regulation 16(2) of CBLR, 2018, an opportunity of hearing was granted to the CB on 13.02.2025 at 12:30 PM and same has been availed by the said Customs Broker. Further, orders issued under Regulations 16(1) and 16(2) of the CBLR, 2018 are temporary measures and final order is to be issued under Regulation 17 of CBLR, 2018 after issuance of Show Cause Notice and due inquiry.

17. From the records of the case, it is observed that this case is related to importer M/s. Vishwas International (IEC: BWNPJ5047A) who had filed bill of entry no. 7749671 dated 09.09.2023 through Customs Broker M/s. Unity Cargo Care for import of "fresh longans". During investigation by the DRI MZU officials, a total of 31,01,200 concealed cigarettes sticks were recovered, which were not declared in the said bill of entry.

18. During the course of investigation, it was observed that the Customs Broker M/s. Unity Cargo Care failed to verify the identity of the client and functioning of the client at declared address and dealt with a person namely Ms. Neha Sharma. Custom Broker in his statement has stated that the name of Vishwas International was suggested to them by Shri Krushna Panda who works in M/s. Falcon India, which is a freight forwarder, located at New Delhi. The owner of the said firm is Shri Vikas Gupta. Krushna Panda who also informed them that all the activities of the said firm were being handled by a lady by the name Ms. Neha Sharma and she was interacting with them for all import related activities of M/s. Vishwas International. All the documents and details required by the CB, used to be provided by her through Falcon India i.e. Krushna Panda only, via email i.e. "krushna.panda@falconfreight.com".

19. I find that the bill of entry no. 7749671 dated 09.09.2023 was filed on telephonic conversation and submission given by a lady by the name Ms. Neha Sharma. I also find that the telephonic conversation between Ms. Neha Sharma of Vishwas International was taken on face value as the CB assumed that she was the one looking after imports on behalf of the said importer.

20. I find that they have accepted the job of clearance of goods of M/s. Vishwas International as per the request of Shri. Vikas Gupta/ Shri. Krushna Panda of M/s. Falcon Airsea Logistics Pvt. Ltd. I also find that they were fully aware that the proprietor of the firm was Mr. Jumma but they were always interacting on the directions of an unauthorized persons namely Ms. Neha Sharma. Therefore, there has been a serious lapse on the part of the Customs Broker. Thus, I hold that the said Customs Broker had failed to undertake their responsibility of conducting independent

verification of the identity of their client i.e. M/s. Vishwas International and its functioning at the address mentioned in the documents.

**21.** In respect of Regulation 10 (n) of the CBLR, 2018, I find from the statement of Shri Milind Karangutkar Partner in CB Unity Cargo Care that they had failed to undertake responsibility of conducting independent verification of the identity of their client functioning at the declared address and its functioning at the address mentioned in the documents. They had accepted the job of clearance of goods of M/s. Vishwas International as per the request of Shri. Vikas Gupta/ Shri. Hare Krushna Panda of M/s. Falcon Airsea Logistics Pvt. Ltd. They were fully aware that the proprietor of the firm i.e. M/s. Vishwas International was Mr. Jumma but they were always interacting telephonically and acting on the directions of an unknown person Ms. Neha Sharma.

Further, their failure to undertake their responsibilities under the CBLR Rules, 2018, led to smuggling of a total 31,01,200 cigarettes sticks, which could have been avoided, if they had fulfilled their responsibility laid down under the said regulations. I find that the CB has not acted efficiently in discharge of his duty and contravened the provision of Regulation 10(n) of the Customs Broker Licensing Regulations, 2018 as in terms of Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018, it is mandatory to 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.

In view of the above, it appears that the Custom Broker failed to comply with obligation as mentioned under Regulation, 10(n) of the CBLR, 2018. Thus, the CB violated Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018.

**22.** The CB relied upon judgement in the case of Perfect Cargo & Logistics reported in 2021 (376) E.L.T 649(Tri. Del.), which held that as long as documents verified for the KYC purpose are found to be genuine, there is no violation of CBLR. The CB submitted that similar view was expressed in the matter of Setwin Shipping Agency reported in 2010(250) E.L.T 141 (Tri. Mumbai) that physical verification is not required. Hence charge of violation of Regulation 10(n) is not at all sustainable.

I find that ratio of the judgement relied upon by the CB is not applicable in the instant case as the Customs Broker M/s. Unity Cargo Care appears to have failed in verifying the KYC details, functioning of importer and antecedents of the importer.

**23.** Considering the observations made above, it is to mention that the CB has a very important role in customs clearances and lot of trust has been placed by the Department on the CB. In the context of trade facilitation, where an increasing number of goods are processed through Risk Management Systems without customs examination, the role of the Customs Broker (CB) has become even more critical in ensuring that the country's economic borders are effectively protected. But in the instant case, by their acts of omission and commission, it appears that the CB was actively involved in an ingenious modus operandi to smuggle counterfeit cigarettes into the Indian Territory which is contrary to the restrictions/Prohibitions imposed by the existing Laws.

Rules and Regulations [viz. Cigarettes and other Tobacco Products (packaging and Labelling) Rules, 2008 made under Cigarettes and other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 read with Cigarettes and other Tobacco Products (Packaging and Labelling) Amendment Rules, 2022]. Thus, it appears that CB have violated provisions of the CBLR, 2018 and thus rendered themselves for penal action under CBLR, 2018. In this regard, I rely on the judgement of the Hon'ble Supreme Court in case of Commissioner of Customs vs M/s K.M. Ganatra & Co. has held that:-

*"the Customs House Agent (CHA) occupies a very important position in the customs house. The customs procedures are complicated. The importers have to deal with a multiplicity of agencies namely carriers, custodians like BPT as well as the Customs. The importer would find it impossible to clear his goods through its agencies without wasting valuable energy and time. The CHA is supposed to safeguard the interests of both the importers and the customs. A lot of trust is kept in CHA by the importers/exporters as well as by the government agencies..."*

24. Further, I rely on the judgement of the Hon'ble High Court of Madras in case of Cappithan Agencies vs. Commissioner of Customs, Chennai-VIII, 2015 (326) E.L.T. 150 (Mad.), has held that:

*"...Therefore, the grant of licence to act as a Custom House Agent has got a definite purpose and intent. On a reading of the Regulations relating to the grant of licence to act as CHA, it is seen that while CHA should be in a position to act as agent for the transaction of any business relating to the entry or departure of conveyance or the import or export of goods at any customs station, he should also ensure that he does not act as an Agent for carrying on certain illegal activities of any of the persons who avail his services as CHA. In such circumstances, the person playing the role of CHA has got greater responsibility. The very description that one should be conversant with the various procedures including the offences under the Customs Act to act as a Custom House Agent would show that while acting as CHA, he should not be a cause for violation of those provisions. A CHA cannot be permitted to misuse his position as CHA by taking advantage of his access to the Department. The grant of licence to a person to act as CHA is to some extent to assist the Department with the various procedures such as scrutinizing the various documents to be presented in the course of transaction of business for entry and exit of conveyances or the import or export of the goods. In such circumstances, great confidence is reposed in a CHA. Any misuse of such a position by the CHA will have far reaching consequences in the transaction of business by the customs house officials. Therefore, when, by such malpractices, there is loss of revenue to the custom house, there is every justification for the Respondent in treating the action of the Petitioner Applicant as detrimental to the interest of the nation and accordingly, final order of revoking his licence has been passed."*

25. In view of the discussion held above, I have no doubt that the suspension of the CB licence vide Order No. 50/2024-25 dated 31.01.2025 under regulation 16 of the CBLR,2018 was just and proper. The said regulation reads as: -

*"16. Suspension of license. (1) Notwithstanding anything contained in regulation 14, the Principal Commissioner or Commissioner of Customs may, in appropriate cases where immediate action is necessary, suspend the license of a Customs Broker where an enquiry against such Customs Broker is pending or contemplated."*



26. From the above facts, prima-facie, the Customs Broker M/s Unity Cargo Care (11/2149) appeared to have failed to fulfil their obligations under Regulation 10(n) of CBLR, 2018 and contravened the same. Therefore, for their acts of omission and commission as above, CB M/s Unity Cargo Care (11/2149) appears to be liable and guilty.

27. Accordingly, I pass the following order: -

**ORDER**

27.1 I, Principal Commissioner of Customs (General), in exercise of powers conferred upon me under the provisions of Regulation 16(2) of CBLR, 2018 order that the suspension of the Customs Broker Licence of M/s Unity Cargo Care (11/2149) (PAN: AABFU2837N) ordered vide Order no. 50/2024-25 dated 31.01.2025 shall continue pending inquiry proceedings under Regulation 17 of CBLR, 2018.

27.2 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.

  
**(RAJAN CHAUDHARY)**  
**Principal Commissioner of Customs (G)**  
**New Custom House, Mumbai**

To,

M/s. UNITY CARGO CARE (PAN: AABFU2837N) (CB No. 11/2149)  
14/A, GROUND FLOOR, ECASTASY BUSINESS PARK CO OP SOC LTD,  
MULUND, Mumbai-400080

**Copy to:**

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Joint Director, DRI, MZU, Mumbai
3. CIU's of NCH, ACC & JNCH, Mumbai
4. The Commissioner of Customs, Mumbai Zone I, II, III.
5. EDI of NCH, ACC & JNCH, Mumbai
6. BCBA
7. Office copy.
8. Notice Board.

