प्रधानआयुक्त / आयुक्त) सामान्य (सीमाशुल्ककाकार्यालय(

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)

कस्टमब्रोकरअनुभाग,नवीनसीमाशुल्कभवन,

CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,

बेलार्डइस्टेट,मुंबई – **I**

BALLARD ESTATE, MUMBAI ZONE – I

F. No. GEN/CB/212/2025-CBS **Date:27.10.2026**
DIN: 20261077NO000000CECD4

SHOW CAUSE NOTICE No. 39/2026-27
UNDER REGULATION 17(1) OF THE CBLR, 2018 (CORRESPONDING TO REGULATION 20(1) OF THE CBLR, 2013)

1. M/s. Yuvan Logistics (CB Licence No. 11/2197, PAN: AHHPC7375C), having office address at 25/A, Nandanvan CHS, Sector 17, 2nd Lane, Nerul, Navi Mumbai, Thane – 400706, Maharashtra (hereinafter referred to as "the Customs Broker" or "the CB"), is the holder of Customs Broker Licence No. 11/2197, issued by the Commissioner of Customs (General), Mumbai, and as such is bound by the regulations and conditions stipulated in the Customs Brokers Licensing Regulations, 2018 (hereinafter "CBLR, 2018") and, for the period before 14.05.2018, the Customs Brokers Licensing Regulations, 2013 (hereinafter "CBLR, 2013").

2. As per offence report in the form of letter F. No. CUS/ASS/MISC/1168/2024-Gr 2(H-K)-O/o Commr-CUS-Nhava Sheva-I dated 08.04.2025 (RUD-1), as corrected vide letter of even file number dated 08.08.2025 (RUD-2) (the importer's name having been wrongly mentioned therein as M/s. Pioneer Trading Corporation instead of M/s. Vikas Retail Pvt. Ltd., IEC 0508085594, the other particulars remaining correct), issued by the Assistant Commissioner of Customs, Group II (H-K), NS-I, Jawaharlal Nehru Custom House (JNCH), Nhava Sheva, and received in this office, penalty has been proposed, and action under the CBLR, 2018 has been recommended, against the CB. The said letters (together, "the offence report") are based on:

(a) Show Cause Notice No. 1096/2022-23/Gr. II (H-K)/CAC/JNCH dated 07.10.2022, issued under Section 28 of the Customs Act, 1962, along with Annexure-I (RUD-3) (hereinafter "the Customs SCN");

(b) Order-in-Original No. 144/2024-25/Commr/NS-I/CAC/JNCH dated 12.09.2024, passed by the Commissioner of Customs (NS-I), JNCH (RUD-4) (hereinafter "the OIO"); and

(c) Alert Circular No. 01/2021 dated 11.02.2021 issued by the Commissioner of Customs (Audit), Chennai (RUD-5).

3. However the completer set of RUDs were not received in this office along with the letter dated 08.08.2025 issued by Group II (H-K), JNCH. Therefore this office sent multiple reminders to Group II (H-K), JNCH to furnish the OIO, the Customs SCN and the other relied upon documents. Group II (H-K), JNCH furnished the Customs SCN with Annexure-I, the OIO, the Alert Circular and the letter dated 08.08.2025, vide e-mail dated 13.08.2026 (RUD-6).

Brief Facts of the Case

4. M/s. Vikas Retail Pvt. Ltd. (IEC 0508085594), AG-103, Sanjay Gandhi Transport Nagar, New Delhi – 110042 (hereinafter "the importer"), imported "New/Unused Pneumatic Radial Tyres with or without tubes and/or flaps of rubber having nominal rim dia code above 16" used in buses/lorries/trucks", originating in or exported from China (hereinafter "the subject goods"), through JNCH, Nhava Sheva.

5. Anti-Dumping Duty (ADD) on the subject goods is levied under Notification No. 45/2017-Customs (ADD) dated 18.09.2017. The rate of ADD depends on the country of origin, the country of export, the **producer** and the **exporter**. The two entries relevant to this case are:

Sl. No. of Notification	**Producer**	**Exporter**	**ADD (USD/MT)**
7	M/s. Shandong Hengfeng Rubber & Plastic Co. Ltd.	M/s. Shandong Hengfeng Rubber & Plastic Co. Ltd.	245.35
9	Any combination other than Sl. No. 1 to 8	Any combination other than Sl. No. 1 to 8	452.33

6. The Commissioner of Customs (Audit), Chennai, vide Alert Circular No. 01/2021 dated 11.02.2021, reported that during Post Clearance Audit it was noticed that importers of radial truck tyres had deliberately mis-declared the producer so as to pay ADD at a lesser rate. The bank remittances showed that payment was made to a party other than the declared producer, who was the actual beneficiary of the goods.

7. On the basis of the Alert Circular, the import data of Nhava Sheva was analysed. It was noticed that the importer had declared M/s. Shandong Hengfeng Rubber & Plastic Co. Ltd. as the producer and exporter and had paid ADD @ 245.35 USD/MT under Sl. No. 7 of the Notification. However, the payment for the goods was made to a third party, M/s. Shandong Changfeng Tyres Co. Ltd. Since the actual beneficiary was M/s. Shandong Changfeng Tyres Co. Ltd., the producer–exporter combination declared was not the one covered by Sl. No. 7, and the goods therefore attracted ADD @ 452.33 USD/MT under the residual entry at Sl. No. 9.

8. The importer, in its reply dated 28.04.2022 to the Consultative Letter dated 30.03.2022, itself stated that the fact of payment to the beneficiary M/s. Shandong Changfeng Tyres Co. Ltd. was prominently mentioned in the Bills of Entry as well as in the invoices submitted before the Proper Officer. Thus, the very documents on which the Bills of Entry were filed showed that payment was going to a third party.

9. The Customs SCN also noted that the importer paid NIL ADD on tubes and flaps, though these were imported with the tyres in the same package and declared in the same Bills of Entry as separate items. The total differential ADD (with IGST) short-paid by the importer on all Bills of Entry listed in Annexure-I was worked out at **Rs. 1,40,92,567/-** on an assessable value of **Rs. 10,55,62,867/-.**

10. Para 11 of the Customs SCN recorded that the role of the Customs Brokers, including M/s. Yuvan Logistics (AHHPC7375CCH001), raised serious doubts about their professional conduct. While filing the Bills of Entry, they failed to determine that the goods attracted ADD @ 452.33 USD/MT under Sl. No. 9. They were well aware that payment was being made to a third party, resulting in less payment of ADD, and thereby failed to fulfil their obligations under Regulation 10 of CBLR, 2018.

Penalty was proposed on them under Sections 112, 114AA and 117 of the Customs Act, 1962, apart from action under the CBLR, 2018.

11. As per Annexure-I to the Customs SCN, the CB filed the following four Bills of Entry for the importer. In all four, ADD was paid under Sl. No. 7 @ 245.35 USD/MT, declaring M/s. Shandong Hengfeng Rubber & Plastic Co. Ltd. as producer and exporter, instead of Sl. No. 9 @ 452.33 USD/MT:

Sr.	B/E No.	B/E Date	Weight (MT)	ADD paid (Rs.)	Correct ADD (Rs.)	Diff. ADD (Rs.)	IGST @28% (Rs.)	Total short paid (Rs.)
1	4122532	23.11.2017	17.67	2,87,069	5,29,115	2,42,046	67,773	3,09,819
2	4327528	09.12.2017	18.10	2,87,911	5,35,441	2,47,530	69,308	3,16,839
3	4749555	10.01.2018	18.10	2,83,949	5,28,073	2,44,124	68,355	3,12,478
4	5013464	31.01.2018	18.10	2,85,270	5,30,529	2,45,259	68,672	3,13,931
	Total		**71.97**	**11,44,199**	**21,23,158**	**9,78,959**	**2,74,108**	**12,53,067**

12. The total assessable value of the goods cleared through these four Bills of Entry was **Rs. 99,57,171/-** and the total duty short-paid was **Rs. 12,53,067/-** (Rupees Twelve Lakh Fifty Three Thousand and Sixty Seven only), as tabulated in para 4.41 of the OIO. The CB did not file one stray Bill of Entry; it filed four Bills of Entry over about ten weeks, each with the same wrong entry of the Notification.

13. The Customs SCN was adjudicated by the Commissioner of Customs (NS-I), JNCH, vide the OIO dated 12.09.2024. The OIO records (para 4.2) that a personal hearing was given to the CB on 15.11.2023 and again on 19.08.2024, but the CB neither appeared nor filed any written reply. The case against the CB was therefore decided on the facts and evidence available on record.

14. The adjudicating authority held that the importer had mis-represented the producer/exporter and had wrongly availed Sl. No. 7 of the Notification. The differential ADD of Rs. 1,40,92,567/- was confirmed under Section 28(4) of the Customs Act, 1962, with interest; the goods were held liable to confiscation under Sections 111(m) and 111(o); and penalties were imposed on the importer.

15. About the Customs Brokers, the adjudicating authority found as follows (paras 4.41 and 4.43 of the OIO):

(a) The Customs Brokers filed the Bills of Entry in Annexure-I. As Customs Brokers, they were well aware that ADD on new radial tyres from China depends on the country of origin, country of export, producer and exporter.

(b) They were also well aware that the payment was made to a third party, M/s. Shandong Changfeng Tyres Co. Ltd., who was the actual beneficiary/supplier.

(c) Despite knowing these facts, they filed the Bills of Entry under Sl. No. 7 @ 245.35 USD/MT instead of the correct Sl. No. 9 @ 452.33 USD/MT.

(d) They failed to fulfil their obligations under Regulation 10 of CBLR, 2018 and, being persons appointed to assist the trade and the Department, abetted the importer in clearing the goods at the lower rate of ADD.

(e) They acted in tandem with the importer, rendered the goods liable to confiscation under Sections 111(m) and 111(o), and knowingly and intentionally declared the wrong Sl. No. of the Notification, even though they knew it was false and incorrect.

16. On these findings, the adjudicating authority imposed the following penalties on M/s. Yuvan Logistics (paras 5(g) and 5(h) of the OIO):

(a) Rs. 1,25,000/- (Rupees One Lakh Twenty Five Thousand only) under Section 112 of the Customs Act, 1962; and

(b) Rs. 30,00,000/- (Rupees Thirty Lakh only) under Section 114AA of the Customs Act, 1962.

17. The offence report (para 3.2 of the letter dated 08.04.2025) further states that the Customs Brokers did not bring these facts to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, and that they connived with the importer to evade the applicable ADD. The offence report concludes (para 3.4) that the CB is liable for action for violation of Regulations 10(d) and 10(e) of CBLR, 2018.

18. A Customs Broker is the link between the importer and the Customs. In the self-assessment and faceless regime, the Department relies heavily on the Customs Broker, as it does not deal with the importer directly. If the Customs Broker does not do its job honestly and carefully, unscrupulous importers get away with revenue frauds. The Hon'ble Delhi High Court in *Kunal Travels (Cargo) v. CC (I&G), New Delhi* [2017 (354) E.L.T. 447 (Del.)] held that the CHA is supposed to safeguard the interests of both the importers and the Customs, that a lot of trust is kept in the CHA by Government agencies, and that any contravention of the obligations under the Regulations, even without intent, is sufficient to invite the punishment listed in the Regulations.

Findings of the Investigation

19.1 The importer, M/s. Vikas Retail Pvt. Ltd., mis-represented the producer/exporter of the subject goods so as to avail the concessional ADD entry at Sl. No. 7 of Notification No. 45/2017-Customs (ADD), although payment for the goods was, on the face of the invoices and Bills of Entry themselves, being remitted to a third party, M/s. Shandong Changfeng Tyres Co. Ltd., the actual beneficiary, attracting the residual entry at Sl. No. 9.

19.2 Of the total differential ADD of Rs. 1,40,92,567/- confirmed on 43 Bills of Entry filed through four Customs Broker firms, the four Bills of Entry filed by M/s. Yuvan Logistics, involving an assessable value of Rs. 99,57,171/-, alone accounted for a differential ADD short-paid of Rs. 12,53,067/-.

19.3 The wrong declaration was not a one-time error: the CB filed four Bills of Entry over a period of about ten weeks (23.11.2017 to 31.01.2018), claiming the same incorrect Sl. No. 7 entry on each occasion.

19.4 The adjudicating authority has, on examination of the record, specifically found that the CB was well aware that payment was being made to a third party, that it nonetheless filed the Bills of Entry under the lower-duty entry, and that it acted in tandem with, and abetted, the importer.

19.5 The OIO dated 12.09.2024 has, on these findings, confirmed penalties of Rs. 1,25,000/- under Section 112 and Rs. 30,00,000/- under Section 114AA of the Customs Act, 1962 on the CB – the latter penalty, in particular, being attracted only on a finding of knowing or intentional use of false or incorrect material.

Role of the Customs Broker – Analysis of Violation of the CBLR, 2013 / CBLR, 2018

20. It appears that the CB, M/s. Yuvan Logistics, filed four Bills of Entry on behalf of the importer claiming a concessional rate of Anti-Dumping Duty to which the goods were not entitled, and thereby failed to fulfil its obligations under Regulation 11 of CBLR, 2013, now Regulation 10 of CBLR, 2018. The relevant provisions, and the manner of their contravention as borne out by the record, including the findings of the adjudicating authority, are discussed below.

21. The four Bills of Entry were filed between 23.11.2017 and 31.01.2018. At that time, CBLR, 2013 (Notification No. 65/2013-Customs (N.T.) dated 21.06.2013) was in force. CBLR, 2013 was replaced by CBLR, 2018 (Notification No. 41/2018-Customs (N.T.) dated 14.05.2018). The obligations in Regulation 11(d) and 11(e) of CBLR, 2013 continue as Regulation 10(d) and 10(e) of CBLR, 2018: Regulation 10(e) is identical in terms to Regulation 11(e), and Regulation 10(d) carries the same obligation as Regulation 11(d), extended to "other allied Acts and the rules and regulations thereof". The repeal and savings clause of CBLR, 2018, read with Section 6 of the General Clauses Act, 1897, keeps alive the liability for violations committed under CBLR, 2013. These proceedings are therefore taken under CBLR, 2018 for violation of Regulation 11(d) and 11(e) of CBLR, 2013, now Regulation 10(d) and 10(e) of CBLR, 2018. The corresponding provisions of the two Regulations invoked in this notice are as under:

Sr.	Subject	CBLR, 2013	CBLR, 2018
1	Obligations of Customs Broker	Regulation 11	Regulation 10
2	Advise client to comply with the law; report non-compliance to the Deputy/Assistant Commissioner	Regulation 11(d)	Regulation 10(d)
3	Due diligence to ascertain correctness of information imparted to client	Regulation 11(e)	Regulation 10(e)
4	Revocation of licence, forfeiture of security or imposition of penalty	Regulation 18	Regulation 14
5	Procedure for revoking licence or imposing penalty	Regulation 20	Regulation 17
6	Penalty not exceeding Rs. 50,000/	Regulation 22	Regulation 18

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 11(d) of CBLR, 2013 (in force at the material time):-

> *"advise his client to comply with the provisions of the Act 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;"*

22. Regulation 11(d) of CBLR, 2013 carried the same obligation: to advise the client to comply with the provisions of the Act and, in case of non-compliance, to bring the matter to the notice of the Deputy Commissioner or Assistant Commissioner of Customs. This obligation has two parts – first, the CB must advise the client to follow the law; second, if the client does not follow it, the CB must report the matter to the Deputy/Assistant Commissioner. In this case, the CB failed on both counts, as explained below:

(a) The law was clear. The benefit of the lower ADD under Sl. No. 7 of Notification No. 45/2017-Customs (ADD) is available only when the producer and the exporter are both M/s. Shandong Hengfeng Rubber & Plastic Co. Ltd. Any other combination falls under the residual Sl. No. 9 at 452.33 USD/MT, which is almost double.

(b) The documents showed a third party. As admitted by the importer, the fact of payment to M/s. Shandong Changfeng Tyres Co. Ltd. was mentioned in the invoices and the Bills of Entry. The CB filed the Bills of Entry on the basis of these very documents. The OIO has held that the CB was well aware that payment was being made to a third party who was the actual beneficiary.

(c) No advice was given. The CB did not advise the importer that, with payment going to a different entity, the producer–exporter combination in Sl. No. 7 was not met and ADD was payable under Sl. No. 9. Nothing on record shows any such advice.

(d) No report was made. The CB did not bring the matter to the notice of the Deputy Commissioner or Assistant Commissioner of Customs, as the Regulation requires. Instead, it went ahead and filed the Bills of Entry under Sl. No. 7.

(e) It was repeated. The same wrong entry was claimed in four Bills of Entry over about ten weeks. This rules out a one-time oversight.

(f) Tubes and flaps. As noted in the Customs SCN, tubes and flaps imported with the tyres in the same package and the same Bill of Entry were cleared at NIL ADD, though they also attract ADD under the same Notification. The CB did not advise the client on this either.

(g) Finding of the adjudicating authority. The OIO has held that the CB acted in tandem with the importer and knowingly and intentionally declared the wrong Sl. No. of the Notification. On this basis, penalties of Rs. 1,25,000/- under Section 112 and Rs. 30,00,000/- under Section 114AA were imposed on the CB.

23. Therefore, it appears that the CB failed to advise its client to comply with the provisions of the Customs Act, 1962 and the Customs Tariff Act, 1975 (under which the ADD Notification is issued), and failed to bring the non-compliance to the notice of the Deputy/Assistant Commissioner of Customs. The CB has thereby violated Regulation 11(d) of CBLR, 2013, now Regulation 10(d) of CBLR, 2018.

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;"*

Regulation 11(e) of CBLR, 2013 (in force at the material time):-

> *"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;"*

24. Choosing the correct Sl. No. of an ADD Notification is core clearance work; it is exactly the kind of information a client expects from its Customs Broker. In this case, the CB failed to exercise due diligence, as explained below:

(a) Producer–exporter specific notification. In a notification where the rate changes with the producer and exporter, due diligence means checking who the producer is, who the exporter is, and who is being paid. The CB was required to verify these facts from the invoice, bill of lading, certificate of origin and payment terms before claiming Sl. No. 7.

(b) Red flag ignored. Payment to an entity other than the declared producer/exporter is a clear warning sign. A diligent CB would have asked the importer why payment was going to M/s. Shandong Changfeng Tyres Co. Ltd. and what its role in the transaction was. The CB did not do so.

(c) Third-party payment rules. As noted in para 4.7 of the OIO, RBI Circular No. 70 dated 08.11.2013 (A.P. (DIR Series)) requires that, where payment is made to a third party, the Bill of Entry should mention the name of the shipper and the narration that payment is to be made to the named third party. The OIO held that M/s. Shandong Changfeng Tyres Co. Ltd. was the actual exporter of the goods. A CB exercising due diligence would have noticed this.

(d) Wrong information passed on. By claiming Sl. No. 7, the CB passed on to its client, and declared to Customs, information that the goods qualified for ADD @ 245.35 USD/MT. This information was incorrect, and it resulted in short payment of Rs. 12,53,067/- on the four Bills of Entry handled by the CB.

(e) Not a bona fide error. The adjudicating authority has found that the CB was well aware of the third-party payment and knowingly declared the wrong Sl. No. Lack of due diligence is therefore established on the record; the finding goes further and shows knowledge.

25. Therefore, it appears that the CB did not exercise due diligence to ascertain the correctness of the information it imparted to its client regarding the applicable entry and rate of ADD, and thereby violated Regulation 11(e) of CBLR, 2013, now Regulation 10(e) of CBLR, 2018.

26. Taken cumulatively, it can be concluded that:

(i) the CB was well aware, from the very documents on which it filed the Bills of Entry, that payment for the goods was being made to a third party, M/s. Shandong Changfeng Tyres Co. Ltd., and not to the declared producer/exporter;

(ii) despite this knowledge, the CB neither advised the importer to declare the correct residual entry at Sl. No. 9, nor reported the discrepancy to the Deputy/Assistant Commissioner of Customs, as required by Regulation 11(d) of CBLR, 2013 (now Regulation 10(d) of CBLR, 2018);

(iii) the CB exercised no due diligence to verify the correctness of the ADD entry declared, as required by Regulation 11(e) of CBLR, 2013 (now Regulation 10(e) of CBLR, 2018), notwithstanding the clear red flag on the face of its own clearance documents;

(iv) the wrong declaration was repeated on four occasions over about ten weeks, ruling out inadvertence; and

(v) the adjudicating authority has, after due process, recorded a specific finding that the CB acted in tandem with, and abetted, the importer, and knowingly and intentionally declared the wrong Sl. No. of the Notification, and has confirmed penalties under Sections 112 and 114AA of the Customs Act, 1962 on that basis,

which together establish that the CB, M/s. Yuvan Logistics, has, by its acts of omission and commission, violated Regulation 11(d) and 11(e) of CBLR, 2013, now Regulation 10(d) and 10(e) of CBLR, 2018, and has thereby rendered itself liable to action under Regulation 17 of CBLR, 2018 (corresponding to Regulation 20 of CBLR, 2013).

27. Regulation 14 of CBLR, 2018 (corresponding to Regulation 18 of CBLR, 2013) provides that the Principal Commissioner or Commissioner of Customs may, subject to Regulation 17 of CBLR, 2018 (Regulation 20 of CBLR, 2013), revoke the licence of a Customs Broker and order forfeiture of part or whole of the security, on the ground of failure to comply with any of the obligations specified in Regulation 10 of CBLR, 2018 (under Regulation 18(b) of CBLR, 2013, on the ground of failure to comply with any of the provisions of the regulations, which include the obligations in Regulation 11). Regulation 18 of CBLR, 2018 (corresponding to Regulation 22 of CBLR, 2013) provides that a penalty not exceeding Rs. 50,000/- may be imposed on a Customs Broker who contravenes, or fails to comply with, any provision of the Regulations; the maximum penalty is the same under both Regulations. By the acts of omission and commission described above, M/s. Yuvan Logistics has rendered itself liable to action under Regulations 14 and 18 read with Regulation 17 of CBLR, 2018, corresponding to Regulations 18 and 22 read with Regulation 20 of CBLR, 2013.

Show Cause

28. In view of the above, in terms of Regulation 17(1) of the CBLR, 2018 (corresponding to Regulation 20(1) of the CBLR, 2013), the Customs Broker M/s. Yuvan Logistics (CB Licence No. 11/2197) is hereby called upon to show cause as to why:

> **(i)** the licence bearing No. 11/2197, issued to them, should not be revoked under Regulation 14 read with Regulation 17 of CBLR, 2018 (corresponding to Regulation 18 read with Regulation 20 of CBLR, 2013);
>
> **(ii)** the security deposited by them should not be forfeited, in part or in whole, under Regulation 14 read with Regulation 17 of CBLR, 2018 (corresponding to Regulation 18 read with Regulation 20 of CBLR, 2013); and
>
> **(iii)** penalty should not be imposed upon them under Regulation 18 read with Regulation 17 of CBLR, 2018 (corresponding to Regulations 18 and 22 read with Regulation 20 of CBLR, 2013),

for the violation of Regulation 11(d) and 11(e) of CBLR, 2013, now Regulation 10(d) and 10(e) of CBLR, 2018, as elaborated in the foregoing paragraphs, within 30 days from the date of issue of this notice.

29. The CB is directed to submit its written statement of defence within **30 (thirty) days** of receipt of this notice to **Shri Ashok Guruba Kshirsagar, AC, Import-I, NCH, Mumbai Customs, Zone-I,** who is hereby nominated as the Inquiry Officer under Regulation 17(1) of CBLR, 2018 (corresponding to Regulation 20(1) of CBLR, 2013), and to appear for personal hearing on the date and time as may be fixed, and to produce evidence/documents, if any, in its defence, before the Inquiry Officer. The CB should state specifically in its reply whether it wishes to be heard in person. If no reply is received within the stipulated period, or if the CB does not appear before the Inquiry Officer when called, it will be presumed that the CB has no explanation to offer and does not wish to be heard in person, and the inquiry/matter will be decided on the facts and evidence available on record, without further notice.

30. This notice is issued without prejudice to any other action that may be taken against the CB, its partners/proprietor, employees or any other person(s)/firm(s), under the provisions of the Customs Act, 1962, the CBLR, 2018, the CBLR, 2013, or any other law for the time being in force. The Department reserves the right to add to, amend or modify this notice on the basis of any further evidence before the matter is finally decided.

27.10.26

(Ajay Kumar Pandey)
Principal Commissioner of Customs (General)
CBS, New Custom House, Mumbai Zone-I

The documents/records relied upon (RUDs) are as under:-

1. Letter F. No. CUS/ASS/MISC/1168/2024-Gr 2(H-K)-O/o Commr-CUS-Nhava Sheva-I dated 08.04.2025 of the Assistant Commissioner of Customs, Group II (H-K), NS-I, JNCH.
2. Letter of even file number dated 08.08.2025 of the Assistant Commissioner of Customs, Group II (H-K), NS-I, JNCH.
3. Show Cause Notice No. 1096/2022-23/Gr. II (H-K)/CAC/JNCH dated 07.10.2022 with Annexure-I.
4. Order-in-Original No. 144/2024-25/Commr/NS-I/CAC/JNCH dated 12.09.2024.
5. Alert Circular No. 01/2021 dated 11.02.2021 of the Commissioner of Customs (Audit), Chennai.
6. E-mail dated 11.08.2026 of this office and e-mail dated 13.08.2026 of Group II (H-K), JNCH.

To,

M/s. Yuvan Logistics (CB No. 11/2197),
25/A NANDANVAN CHS SECTOR 17 2ND LANE,
NERUL NAVI MUMBAI, THANE - 400706
MAHARASHTRA
Contact No. 9820447176

Copy to:

1. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I.
2. The Commissioner of Customs (NS-I), JNCH, Nhava Sheva – for information.
3. The Assistant Commissioner of Customs, Group II (H-K), NS-I, JNCH – with reference to letters dated 08.04.2025 and 08.08.2025.
4. The Inquiry Officer **Shri Ashok Guruba Kshirsagar, AC, Import-I, NCH, Mumbai Customs, Zone-I,** with copies of the RUDs, for necessary action under Regulation 17 of CBLR, 2018 (corresponding to Regulation 20 of CBLR, 2013).
5. Notice Board / Office copy.