प्रधानआयुक्त / आयुक्त) सामान्य (सीमाशुल्ककाकार्यालय)
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
कस्टमब्रोकरअनुभाग,नवीनसीमाशुल्कभवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
बेलार्डइस्टेट,मुंबई – I
BALLARD ESTATE, MUMBAI ZONE – I
Email-Id: cbsec.nch@gov.in

F. No. GEN/CB/385/2026-CBS Date: 23-10-2026
DIN: 20261077NO0000087A39A

SHOW CAUSE NOTICE NO. 37 /2026-27
UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING REGULATIONS, 2018

M/s. Ramchandra & Co. (PAN: AAEFR6142G), having Customs Broker License No. 11/530, and having its office at 5th FLOOR, 504, VERSOVA FORTUNE 59 CHS LTD., 7/A, NEW MHADA COMPLEX , NEAR LOKHANDWALA CIRCLE, VERSOVA, ANDHERI - WEST, MUMBAI PIN-400053 (hereinafter referred to as the "Customs Broker"/"CB"), is a holder of Customs Broker License No. 11/530 issued by the Commissioner of Customs, Mumbai under Regulation 8 of CHALR, 1984, [Now regulation 7(2) of CBLR, 2018] and is bound by the obligations prescribed under the Customs Broker Licensing Regulations, 2018 (CBLR, 2018).

2. An offence report in the form of Show Cause Notice No. 01/ADC/VJM/Exp. Assmt./2025-26/ACC dated 16.04.2026 along with the relied upon documents (RUDs) was received in the Customs Broker Section from EGM & Export Assessment, Air Cargo Complex, Mumbai, in respect of an attempted export of SCOMET goods by M/s. Bit Mapper Integration Technologies Private Limited (IEC: 3104003491) through the Customs Broker M/s Ramchandra & Co. The offence report inter-alia stated that:

BRIEF FACTS OF THE CASE:

3. The exporter, M/s Bit Mapper Integration Technologies Private Limited (IEC: 3104003491), having its registered address at Survey No. 22, Hissa No. 2/2, CTS No. 4691, Shewale Centre-A, MIDC Pimpri Chinchwad, Pimpri Waghere, Pune, Maharashtra – 411019 (hereinafter referred to as

"the exporter"), filed Shipping Bill No. 3595727 dated 16.07.2025 through the CB M/s. Ramchandra & Co. for export of goods to M/s Ophir Optronics Solutions Ltd., Israel. The subject goods were declared as "ZOOM LENS 18-225 F3.6 CSH 12MM HD SR. NO. 10964267 (REPAIR AND RETURN)", classifiable under CTH 90021900, quantity 01 No., FOB value Rs. 12,08,350/-. The Shipping Bill recorded that the goods were being exported for repair and returnable basis and which was imported vide Courier Bill of Entry No. CBEXIV_BOM_2024-2025_1209_10871 dated 12.09.2024.

4. The NCTC, Mumbai, vide Alert No. 218/EXP/2025-26 dated 17.07.2025, identified Shipping Bill No. 3595727 dated 16.07.2025 as a risky export consignment. The alert specifically referred to the proposed export of the Zoom Lens 18-225 F3.6 CSH 12MM HD SR. No. 10964267 to M/s Ophir Optronics Ltd., Israel and indicated that, having regard to the nature/specification of the product, the goods might fall under the SCOMET list. The consignment was consequently taken up for examination.

5. The goods were examined by SIIB (Export), ACC, Mumbai under Panchanama dated 18.07.2025 in the presence of Shri Prasad Nagesh Patkar, authorised employee of M/s Ramchandra & Co. (Card No. 4394/2022). During examination, the quantity and serial number of the Zoom Lens were found as declared in the Shipping Bill, invoice, packing list and the relevant Courier Bill of Entry. The physical identity of the goods was thus found as declared.

6. The product literature relied upon during investigation describes the product as a LightIR 18-225 mm f/3.6 MWIR continuous zoom lens, designed for MWIR detectors, with a detection range exceeding 15 km and suitability for advanced drone, tactical UAV IR cameras and micro/mini tactical payloads in commercial, homeland security and defence markets.

7. The goods covered under Shipping Bill No. 3595727 dated 16.07.2025 were seized under Section 110(1) of the Customs Act, 1962 vide seizure memo dated 18.07.2025 on the reasonable belief that the goods were liable to confiscation under Section 113(d) of the Customs Act, 1962 for attempted export in contravention of the applicable export-control requirements.

8. During investigation, Shri Sandeep Vishwanath Joshi, Vice President of the exporter, in his statement recorded under Section 108 of

the Customs Act, 1962 on 22.07.2025, stated, inter alia, that the exporter designs and manufactures Electro-Optical IR cameras; that the subject lens was used in an Electro-Optical IR camera; that the lens was being exported to the original manufacturer for repair and return; that, on being shown the SCOMET entry, the product appeared to fall under Category 6A015; that the exporter had not consulted any agency regarding applicability of export authorization; and, specifically, that the Customs Broker had not informed the exporter regarding applicability of export authorization for the subject item.

9. The statement of the exporter further records that the exporter was not aware of the applicability of SCOMET authorization in the instant matter. Thus, the investigation material indicates that, despite the technical nature and defence-related application of the subject lens, the exporter proceeded on the basis of the Non-SCOMET declaration and the Customs Broker filed the Shipping Bill without ensuring that the requirement of DGFT/SCOMET authorization had been satisfactorily addressed.

10. Subsequently, exporter produced the DGFT Authorization/SCOMET Licence No. 0101031320 dated 23.02.2026 in the name of M/s Bit Mapper Integration Technologies Pvt. Ltd. which covers a 18-225 mm f/3.6 MWIR Zoom lens under the SCOMET framework, with M/s Ophir Optronics Solutions Ltd., Israel shown as the permitted consignee. The authorization is subsequent to the impugned Shipping Bill and is relied upon as part of the investigation record concerning the technical/SCOMET character of the goods.

Role of the Customs Broker M/s. Ramchandra & Co.

11. From the investigation material on records, it appears that the Customs Broker had access to the Shipping Bill, invoice, packing list and the Non-SCOMET declaration and filed the subject Shipping Bill on behalf of the exporter.

12. **Regulation 10(d) of CBLR, 2018** provides that a *"Customs Broker shall advise his client to comply with the provisions of the Customs 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."*

12.1 In the instant case, the material on record indicates that the

subject Zoom Lens was a specialised MWIR optical product intended for use in an Electro-Optical IR camera and the exporter itself was engaged in design and manufacture of Electro-Optical IR cameras. The product literature also indicated defence/homeland-security and tactical UAV applications. Despite these circumstances, the Customs Broker has processed the Shipping Bill on the basis of the Non-SCOMET declaration without advising the exporter to obtain appropriate clarification/authorization from DGFT in respect of the SCOMET applicability, and without bringing the issue to the notice of the Customs authorities before filing the shipping bill.

12.2 The exporter, in its statement dated 22.07.2025, specifically stated that the Customs Broker had not informed it regarding the applicability of export authorization for the subject goods. The statement further records that the exporter itself had not consulted any agency regarding the applicability of export authorization. Thus, it appears that the statutory advisory obligation cast upon the Customs Broker under Regulation 10(d) was not discharged.

12.3 It therefore appears that the Customs Broker failed to advise its client to comply with the applicable export-control requirements and failed to bring the apparent non-compliance to the notice of the Customs authorities, thereby rendering itself liable for action under Regulation 17 read with Regulation 14 and/or Regulation 18 of CBLR, 2018.

13. Regulation 10(e) of CBLR, 2018 provides that a *"Customs Broker shall 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."*

13.1 In the present case, the Customs Broker relied upon the Non-SCOMET declaration furnished by the exporter and proceeded to file the Shipping Bill for the specialised optical equipment. The investigation material indicates that the Customs Broker did not obtain/examine the relevant technical literature/specifications before accepting the Non-SCOMET position, despite the nature of the product and the information available in the export documents.

13.2 The subject product was not an ordinary optical lens. The available product literature described it as an MWIR continuous zoom imaging lens, with specifications and applications extending to advanced drone, tactical UAV, homeland-security and defence applications. In these

circumstances, it appears that mere reliance upon the trade description and the Non-SCOMET declaration, without undertaking further due diligence as to the technical specifications and SCOMET applicability, did not satisfy the standard of diligence expected of a Customs Broker.

13.3 Further, the exporter stated during investigation that, when the specifications and SCOMET entry were subsequently explained, the goods appeared to fall under Category 6A015 and that no agency had been consulted by the exporter regarding the requirement of export authorization. The Customs Broker's failure to seek appropriate clarification before filing the Shipping Bill therefore appears to constitute failure to exercise due diligence in relation to the information/compliance position communicated to the client.

13.4 Accordingly, it appears that the CB M/s Ramchandra & Co. failed to exercise the requisite due diligence while handling the subject export transaction and thereby appears to have contravened Regulation 10(e) of CBLR, 2018.

14. The evidence on record, therefore, prima facie indicates that M/s Ramchandra & Co. failed to discharge the obligations cast upon a Customs Broker under Regulations 10(d) and 10(e) of CBLR, 2018. Thus, the omissions on the part of the CB contributed to the attempted export of specialised goods, which were subsequently found to fall under the category of SCOMET items.

15. Custom Broker has a very crucial role in the clearance of goods through Customs which involve application of different laws and detailed procedures which are often complex. CB makes various representations before the Custom House on behalf of the importer and exporter relating to the nature of the goods, conditions under which they were imported/exported, their value etc. It is the responsibility of CB to have requisite knowledge to undertake such clearances. The very objective of CBLR, 2018 is to ensure that CB acts honestly and efficiently in the conduct of his business. It is not difficult to foresee the consequences that may arise if CB acts in a negligent manner.

16. It is, therefore, in terms of Regulation 17 of CBLR, 2018 Customs Broker M/s Ramchandra & Co. is hereby called upon to show cause as to why:

- The Customs Broker Licence No. 11/530 should not be revoked under Regulation 14 read with Regulation 17 of CBLR, 2018;

- The security deposited by the Customs Broker should not be forfeited under Regulation 14 read with Regulation 17 of CBLR, 2018; and
- Penalty should not be imposed upon the Customs Broker under Regulation 18 read with Regulation 17 of CBLR, 2018, for the aforesaid violations of Regulations 10(d) and 10(e) of CBLR, 2018.

17. The Customs Broker M/s Ramchandra & Co. (PAN: AAEFR6142G; CB No. 11/530) is directed to submit its written submission to this Show Cause Notice within **30 days** from the date of receipt/issue of this notice. The Noticee is also directed to appear for personal hearing on the date and time as may be fixed by the Inquiry Officer and to produce such documents and evidence as it may desire in support of its defence. Shri Pukhraj Jethmal Singhvi, AC Import-II is appointed as the Inquiry Officer to conduct inquiry into the case under Regulation 17 of CBLR, 2018. If no reply is received within the stipulated period, it shall be presumed that the Noticee has no explanation to offer and does not desire to avail the opportunity of personal hearing and the matter may be decided on the basis of the records available.

18. This notice is issued without prejudice to any other action that may be taken against the Customs Broker or any other person/firm under the provisions of the Customs Act, 1962, CBLR, 2018 and the rules/regulations made thereunder or any other law for the time being in force.

19. The documents/records relied upon are as under:

- SCN issued by SIIB (Export), ACC, Mumbai in respect of Shipping Bill No. 3595727 dated 16.07.2025 and relied upon documents (RUDs) in the offence report.

23.10.26

(Ajay Kumar Pandey)

Principal Commissioner of Customs (G)

New Custom House, Mumbai-I

To,
M/s Ramchandra & Co. (PAN: AAEFR6142G),
(CB No. 11/530)
5th Floor, 504, Versova Fortune 59 Sagar CHS Ltd.,
7/A, New Mhada Complex, Near Lokhandwala Circle,
Andheri (West), Mumbai – 400053

Copy to:

1. The Pr. Chief Commissioner/Chief Commissioner of Customs, Mumbai Zone-I, II & III.
2. The officer appointed as Inquiry Officer under Regulation 17 of CBLR, 2018.
3. DC/SIIB(X), JNCH.
4. DC/CBLMS, NCH – Zone-I.
5. Office copy.