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/LIC/26/2022-CBS **Date: 04.11.2026**

DIN: 20261177NO00009EF53E

Speaking Order No.12/2026-27

CB M/s. Sai Tulsi Logistics & Forwarders LLP (CB No. 11/2315, Licence No. ADGFS8184ECH001, PAN ADGFS8184E), having registered address: R. No. 213, Veena Vadan Premises CHS., Clive Road, Masjid Bunder (East), Mumbai – 400009 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker Licence No. ADGFS8184ECH001, issued by the Commissioner of Customs, Mumbai, under Regulations 7(1) and 7(2) of CBLR, 2013, read with Section 146 of the Customs Act, 1962, and as such, they are bound by the regulations and conditions stipulated therein.

2. As per the available records with the Customs Broker Section of New Customs House, Mumbai, the CB M/s. Sai Tulsi Logistics & Forwarders LLP (CB No. 11/2315) is registered as a Limited Liability Partnership (LLP), with Shri Shiraz Noor Mohammad Karim Mudhgaonwala being the authorised person of the said CB and holding an F-Category Customs Pass.

3. The CB, vide letter dated 26.10.2026, informed the demise of their F-Card holder, Shri Shiraz Noor Mohammad Karim Mudhgaonwala, on 31.08.2026. Upon such demise, the Customs Broker was not legally entitled to transact customs business or file documents unless another authorised and approved person was available, in terms of Regulation 11(3) of CBLR, 2018.

4. Further, the CB, vide letter dated 13.10.2026 (with reference to their earlier letter dated 11.09.2026), informed that they have appointed Shri Lalit Kumar Bhabhda, a G-Card holder (Customs Broker Pass No. G/MUMB1/202636981), as Power of Attorney holder and authorised signatory of the LLP for customs clearance work, and submitted a copy of the Resolution of the Partners dated 10.09.2026 and a notarised Power of Attorney dated 15.10.2026 in this regard. Vide letter dated 26.10.2026, the CB also requested that the application No. 100000103009 dated 10.10.2026 of Shri Lalit Kumar Bhabhda for renewal of his G-Card be rejected and that he be allowed to apply for a new G-Card with the CB.

5. The CB, vide another letter dated 13.10.2026, submitted a list of Shipping Bills (32) and Bills of Entry (9) filed in the ICES/EDI system after the demise of the F-Card holder, Shri Shiraz Noor Mohammad Karim Mudhgaonwala, stating that these were filed "out of ignorance", and requested that no personal hearing or show cause notice be issued in the matter and that their apologies be

accepted. The said documents, detailed at Annexure-A, were filed between 31.08.2026 and 09.09.2026, i.e., even before the Resolution dated 10.09.2026 and the CB's first letter dated 11.09.2026, despite there being no valid authorised person in place. On scrutiny of the records available in this office, it is further observed that the CB M/s. Sai Tulsi Logistics & Forwarders LLP has not obtained any approval from the competent authority under Regulation 11(3) of CBLR, 2018 for continuation of import/export clearance work after the demise of Shri Shiraz Noor Mohammad Karim Mudhgaonwala. Thus, the continued operations of the Customs Broker during the relevant period were without authority of law.

6. It is evident that the Customs Broker M/s. Sai Tulsi Logistics & Forwarders LLP (11/2315) has failed to fulfil their obligations laid down under the Customs Brokers Licensing Regulations (CBLR), 2018. In view of the above, the relevant provisions of CBLR, 2018, outlining the obligations of Customs Brokers, are extracted below:

(i) Regulation 10(b) of CBLR, 2018: -

"A Customs Broker shall transact business in the Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"

(ii) Regulation 11(3) of CBLR, 2018: -

"Notwithstanding anything contained in sub-regulation (1), in case of any firm or a company where a license has ceased to be in force because of the death or retirement of any partner or director or an authorised employee, who has passed the examination referred to in regulation 6, the firm or the company may apply for replacement of the name of the demised person by the name of another partner, director or authorised employee who has passed the examination referred to in regulation 6:

Provided that if there is no such person in the firm or company, then such firm or company, as the case may be, may authorise any other partner, director or authorised employee who is a G card holder, referred to in sub-regulation (5) of regulation 13, to pass the examination referred to in regulation 6 within a period of two years from the date of the demise or retirement of such person, and the firm or company may be permitted to carry on the business of a Customs Broker with the approval of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be till such time such partner, director or authorized employee passes the said examination.

Provided that where the G-card holder of the firm or company or association has appeared in the written examination referred to in regulation 6 within the said two years, then notwithstanding the expiry of the said two years, the time period to clear the examination shall be deemed to be extended till the declaration of the result of the examination."

(iii) Regulation 13(7) of CBLR, 2018: -

"A Customs Broker shall authorise only such employee who has been issued a photo identity card in Form F or Form G as the case may be to sign the declaration on the bills of entry, shipping bills, annexure thereof or any other document

generated in connection with the proceedings under the Act or the rules or regulations made thereunder"

(iv) Regulation 18(1) of CBLR, 2018: -

"The Principal Commissioner or Commissioner of Customs may impose penalty not exceeding fifty thousand rupees on a Customs Broker or F card holder who contravenes any provisions of these regulations or who fails to comply with any provision of these regulations."

7. In view of the above acts of commission and omission on the part of the CB, it clearly amounts to a violation of Regulations 10(b) and 13(7) of the CBLR, 2018.

8. I have gone through the documents on record and find that the CB M/s. Sai Tulsi Logistics & Forwarders LLP has filed Shipping Bills (32) and Bills of Entry (9) in the ICES/EDI system without taking approval under the provisions of Regulation 11(3) of CBLR, 2018, after the death of the F-Card holder, Shri Shiraz Noor Mohammad Karim Mudhgaonwala. The CB has admitted the said filings vide their letter dated 13.10.2026 and has specifically requested that no personal hearing or show cause notice be issued in the matter.

9. In view of the above, I hold that the CB M/s. Sai Tulsi Logistics & Forwarders LLP (11/2315) is liable for consequences for violation of Regulations 10(b) and 13(7) of CBLR, 2018. Accordingly, I pass the following order: -

ORDER

10. I, Pr. Commissioner of Customs (G), in exercise of powers conferred upon me under Regulation 18 of Customs Brokers Licensing Regulations (CBLR), 2018, hereby impose a penalty of **Rs. 20,000/- (Rupees Twenty Thousand only)** on the CB M/s. Sai Tulsi Logistics & Forwarders LLP (11/2315) for violation of provisions of Regulations 10(b) and 13(7) of CBLR, 2018.

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 thereunder or under any other law for the time being in force.

4.11.26

(AJAY KUMAR PANDEY)
Pr. Commissioner of Customs (G)
New Customs House, Zone-I, Mumbai.

To,
CB M/s. Sai Tulsi Logistics & Forwarders LLP (11/2315),
R. No. 213, Veena Vadan Premises CHS., Clive Road,
Masjid Bunder (East), Mumbai – 400009.

ANNEXURE-A

List of Shipping Bills and Bills of Entry filed by CB M/s. Sai Tulsi Logistics & Forwarders LLP (11/2315) after the demise of F-Card holder Shri Shiraz Noor Mohammad Karim Mudhgaonwala on 31.08.2026 (as submitted by the CB vide letter dated 13.10.2026)

(A) Shipping Bills – 32

Sr. No.	S/B No.	S/B Date
1	6441145	31.08.2026
2	6441384	31.08.2026
3	6435814	31.08.2026
4	6436748	31.08.2026
5	6430273	31.08.2026
6	6412464	31.08.2026
7	6411063	31.08.2026
8	6425922	31.08.2026
9	6440844	31.08.2026
10	6474224	01.09.2026
11	6473271	01.09.2026
12	6475894	01.09.2026
13	6467930	01.09.2026
14	6487109	02.09.2026
15	6497860	02.09.2026
16	6491410	02.09.2026
17	6580795	05.09.2026
18	6587947	05.09.2026
19	6603877	06.09.2026
20	6603961	06.09.2026
21	6604064	06.09.2026
22	6618169	07.09.2026
23	6625821	07.09.2026
24	6635673	07.09.2026
25	6615930	07.09.2026
26	6622661	07.09.2026
27	6617673	07.09.2026
28	6635459	07.09.2026
29	6665468	08.09.2026
30	6657819	08.09.2026
31	6698361	09.09.2026
32	6695438	09.09.2026

(B) Bills of Entry – 9

Sr. No.	B/E No.	B/E Date
1	3476109	31.08.2026
2	3566739	04.09.2026
3	3667661	09.09.2026
4	3565699	04.09.2026
5	3668293	09.09.2026
6	3546209	03.09.2026
7	3561058	04.09.2026
8	3666983	09.09.2026
9	3545874	03.09.2026