प्रधान सीमाशुल्क आयुक्त (सामान्य) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई – 400001
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400001.
EMAIL: cbsec.nch@gov.in

F. No. GEN/CB/245/2026 **Date:** 31.08.2026

ORDER NO. 08/2026-27

DIN No. 20260877NO0000CF502D

M/s Navbharat Consolidation Pvt. (Lic. No. 11/1708 & PAN: AAFCN6922Q), having registered address: 5D1 Gundecha Onclave, Khairani Road, Sakinaka, Andheri East, Mumbai, MAHARASHTRA 400072 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (Lic. No. 11/1708 & PAN: AAFCN6922Q), issued by the Commissioner of Customs, Mumbai, under Regulation 7(1) Of CHALR, 2004, erstwhile (now Regulation 7(2) Of CBLR, 2018) and as such, they are bound by the regulations and conditions stipulated therein.

INTRODUCTION AND GENESIS OF CASE

2. An Offence Report in the form of a Proposal Letter dated 27.04.2026, vide F. No. GEN/INV/Misc/166/2026-CIU-O/O COMMR-CUS-GEN-NHAVA SHEVA, was received from the Commissioner of Customs, CIU, JNCH, Nhava Sheva, Uran, Raigad, wherein it was proposed to initiate **immediate suspension of the Customs Broker Licence of M/s. Navbharat Consolidation Pvt. Ltd. (Licence No. 11/1708, PAN: AAFCN6922Q)** under Regulation 16(1) of the Customs Brokers Licensing Regulations (CBLR), 2018. Since the **Relied Upon Documents (RUDs)** were not received along with the proposal letter, several letters were addressed to the CIU, JNCH, requesting submission of the requisite RUDs. The said RUDs have now been received from the CIU, JNCH on **21.08.2026**.

3. In this regard, it is informed that the Central Intelligence Unit, JNCH initiated investigation on the basis of specific and credible intelligence to bust a well-orchestrated modus operandi involving large-scale evasion of customs duty through deliberate misdeclaration of country of origin. Acting upon such intelligence, coordinated search operations were conducted at multiple premises in Mumbai on 11.02.2026 and12.02.2026. The investigation has revealed that the walnuts and raisins exported from Jebel Ali and other ports in the United Arab Emirates (UAE)to JNPT, India were wilfully mis declared as being of Afghan origin with the intent to fraudulently avail the benefit of South Asian Free Trade Agreement (SAFTA) notifications providing exemption from Basic Customs Duty at a nil rate. Prima facie evidence establishes deliberate and intentional mis-declaration of the country of origin, resulting in wrongful availment of SAFTA benefits

4. Afghanistan, being a land-locked nation, does not possess any maritime ports of its own. Consequently, a substantial proportion of its international trade is routed through the nearest accessible seaports, most notably Bandar Abbas Port in Iran. Exploiting the inherent complexity of the multi-modal transit chain comprising overland transportation from the land Customs Port of Afghanistan to Bandar Abbas Port, followed by maritime shipment from Bandar Abbas, Iran to Jebel Ali Port, UAE certain unscrupulous importers have engineered a modus operandi. Under this modus operandi, forged transit documents, including fake Bills of Lading showing movement of goods/containers from Bandar Abbas to Jebel Ali, are allegedly being prepared in collusion with shippers and certain elements within shipping lines to create a deceptive chain of transit documentation. Pursuant to the aforesaid modus operandi, goods which are not of Afghan origin such as Walnuts, raisins, etc. are loaded at Jebel Ali Portand thereafter shipped directly to Jawaharlal Nehru Port. Upon arrival at Nhava Sheva, Bills of Entry are filed at JNCH claiming preferential benefits of duty under the South Asian Free Trade Area (SAFTA) i.e. 0% BCD with the help of Country of Origin (COO) certificate and forged transit documents for movement of goods from Bandar Abbas to Jebel Ali Port, UAE. To substantiate this false claim of country of origin, forged transit documentation (House Bill of Lading) is uploaded in E-sanchit, ICES to create an artificial trail of movement of goods from Bandar Abbas Port to Jebel Ali Port, thereby attempting to portray that the goods had transited from Afghanistan through Iran before reaching the Jebel Ali Port or Khor Fakkan Port, UAE

5. Incriminating documents recovered during searches conducted at the office premises of M/s Orange Box Line (India), located at 309, Ruby Monarch Arcade, Saki Naka, Mumbai – 400072, from 11.02.2026 to 12.02.2026 under Panchnama dated 11.02.2026 - 12.02.2026, including forged Bills of Lading (B/L) purportedly showing transit from Bandar Abbas Port (Iran) to Jebel Ali Port (UAE), conclusively establish that there was no actual movement of goods from Iran to the UAE. In the absence of any lawful transit or corroborative shipping documents, it is further established that the goods cannot be treated as originating from Afghanistan.

6. Shri Abhishek Brijesh Malviya, Senior Operations Executive of M/s. The Orange Box Line (India) in his voluntary statement recorded under GEN/INV/Misc/166/2026-CIU-O/O COMMR-CUS-GEN-NHAVA SHEVA I/4101815/2026 Section 108 of the Customs Act, 1962 on 12-13.02.2026, made the following unequivocal admissions: (a) He personally prepared 175 forged transit Bills of Lading using Adobe Acrobat PDF editing software; (b) There was no actual booking for movement of goods from Bandar Abbas (Iran) to Jebel Ali (UAE) in the e-BMS software which is a software used by M/s. Sureways Shipping LLC, UAE to create BLs against container bookings in the system, hence the first leg transit B/L could not be generated through the system; (c) The forged documents were prepared on the explicit directions of senior persons, specifically naming Shri Rahul Mehta, along with Shri Atik and Shri Deepak Rawal; (d) Draft copies of forged B/L were sent to the booking party for confirmation before use; and (e) He was fully aware that the goods were not of Afghan origin and that the forged documents were created to misrepresent their true country of origin. Shri Abhishek Malviya was arrested on 13.02.2026 and produced before the Judicial Magistrate First Class, Uran, Raigad, and was remanded to judicial custody. Shri Vinay Mahesh Bhadra, Partner of M/s Pratha Shipping Services LLP, and Shri Rajkumar Gopinathan Nair, Proprietor of M/s Aavni International, were also arrested on 21.02.2026.

7. Bills of Lading covering the export of Walnuts and Raisins from Dubai Port were issued by M/s. Sureways Shipping LLC, UAE. Significantly, both M/s. Sureways Shipping LLC, UAE and M/s. The Orange Box Line (India), which functioned as the Indian counterpart for issuance of Delivery Orders and collection of ocean freight charges, were owned and controlled by Shri Rahul Mehta. The relationship between these two entities was, therefore, neither incidental nor confined to an ordinary commercial arrangement; rather, it reflected common ownership, unified control and coordinated operation. The foreign issuer of the transport documents and the Indian entity executing the consequential delivery and freight-related functions were, in substance, integral components of the same controlled network under Shri Rahul Mehta.

8. More importantly, Shri Rahul Mehta, in his voluntary statement dated 18.03.2026, categorically admitted that all containers handled by M/s. Sureways Shipping LLC, UAE related to Walnuts and Raisins were in fact booked and loaded at Jebel Ali, UAE. He further admitted that no containers were ever loaded at, or transported from, Bandar Abbas Port, Iran to Jebel Ali Port, UAE. On the contrary, the purported movement from Bandar Abbas Port, Iran to Jebel Ali Port, UAE was GEN/INV/Misc/166/2026-CIU-O/O COMMR-CUS-GEN-NHAVA SHEVA I/4101815/2026 entirely fictitious and was shown only through forged Bills of Lading fabricated for that purpose. This admission strikes at the root of the Petitioner's transit narrative and unequivocally establishes that the transport documents relied upon to suggest movement through Iran were false, manufactured instruments designed to create an artificial documentary trail in support of an ineligible claim of Afghan origin and consequential SAFTA benefit.

9. Reference is invited to CBIC Notification No. 75/2006-Customs (N.T.) dated 30.06.2006 governing the Determination of Origin of Goods under SAFTA read with CBIC Notification No. 99/2011-Customs dated 09.11.2011. The said provisions clearly stipulate that entitlement to SAFTA preferential benefits cannot be established solely on the basis of a Certificate of Origin. The claim of exemption is required to be substantiated through supporting documents evidencing compliance with the conditions of the agreement, particularly the transit Bill of Lading, which assumes critical importance in establishing direct consignment. It is, therefore, evident that preferential treatment under SAFTA is conditional not only upon the production of a valid Certificate of Origin but also upon strict adherence to the requirements of direct consignment/transport as prescribed under Rule 12 of the Determination of Origin of Goods under the South Asian Free Trade Agreement (SAFTA). Non-compliance with these conditions renders the claim for preferential duty benefit inadmissible. The Rule 12 of the SAFTA Agreement is reproduced below:

Rule12: Direct Consignment The following shall be considered as directly consigned from the exporting Contracting State to the importing Contracting State

(a) if the products are transported without passing through the territory of any non-Contracting State:

(b) the products whose transport involves transit through one or more intermediate non-Contracting States with or without transshipment or temporary storage in such countries, provided that,

(i) the transit entry is justified for geographical reason or by considerations related exclusively to transport requirements:

(ii) the products have not entered into trade or consumption there;

(iii) the products have not undergone any operation there other than unloading and reloading or any operation required to be them in good condition;

(iv) the products have remained under the customs control in the country of transit.

Contracting State *is a country or independent customs territory that has formally signed, ratified, or agreed to be bound by a specific treaty, convention, or free trade agreement (FTA)*

Non-contracting state *is a country or territory that is not a party to a specific trade agreement, treaty, or convention. Goods passing through or originating from these countries typically do not receive the preferential tariff, reduced duties, or streamlined procedures granted to participating countries.*

10. In the present case, Afghanistan and India are the contracting states whereas the Iran and UAE are the non-contracting states through which the transit of goods is made.

11. Further, the **Article 18 of the SAFTA** Notification No. 75/2006-Customs (N.T.) dated 30.06.2006 states as follows:

For the purpose of implementing Rule 12 of SAFTA Rules of Origin where transportation is effected through the territory of one or more non-Contracting States, the following shall be produced to the ***Government authorities of the importing Contracting State:***

(a) A through Bill of Lading/ Airway bill or corresponding transport document issued in the exporting Contracting State;

(b) A Certificate of Origin issued by the Issuing Authority of the exporting Contracting State;

(c) A copy of the original commercial invoice in respect of the product; and

(d) Supporting documents in evidence that the requirements of Rule 12 of SAFTA Rules of Origin are being complied with.

In terms of Section 46(2) of the Customs Act, 1962, the Bill of Lading forms a vital document accompanying the Bill of Entry, as it records the movement of goods from the port of loading to the port of destination and contains the description and other particulars of the goods being imported.

12. From the forensics examination of seized Laptop and mobile, Dubai Customs Export Declaration data (ED Copy) were retrieved which conclusively established that the actual country of origin of the walnuts and raisins in multiple containers was CHINA, USA, and Chile, not Afghanistan as was falsely declared while claiming SAFTA benefit.

13. Initial scrutiny of 175 forged Bills of Lading has revealed total duty evasion of Rs. 138.88 Cr which is substantially higher and is still being investigated.

14. **SCALE OF FRAUD AND QUANTIFICATION OF DUTY EVASION:**

14.1 Based on the investigation conducted so far, the total duty evasion attributable to the 160 forged Bills of Lading, computed on the assessable values declared in the relevant Bills of Entry, filed by M/s. Access Worldwide Cargo and M/s. Navbharat Consolidation Pvt. Ltd. areas under:

Sr. No	Name of Customs Broker	Total Duty evaded (in Rs.) on	Name of Importers (M/s.

		strength of forged B/Ls	
01	M/s Access Worldwide Cargo	Rs. 117.20 Cr (154 Bills of Lading)	• ADHIYANT NTERPRISES • AAVNI INTERNATIONAL • ABC ENTERPRISE • DIVASHRINTERNATIONALPRIVATE LIMITED • NIRA IMPEX • NUTRAININTERNATIONALPRIVATE LIMITED • PRAHYAINTERNATIONAL • S S ENTERPRISES • SM ENTERPRISES • SR OVERSEAS • SWASTIK INTERNATIONAL • WALNUT IMPEX
02	M/s Navbharat Consolidation Pvt. Ltd.	Rs. 8.19 Cr (6 Bills of Lading)	• TRANSWORLD OMMERCIAL ENTERPRISES

14.2 The aggregate duty evasion arising from the 160 forged Bills of Lading linked to these two Customs Brokers is thus approximately Rs. 125.39 Cr.

15. <u>FACTS ESTABLISHING VIOLATIONS OF CBLR, 2018:</u>

15.1 M/s Navbharat Consolidation Pvt. Ltd. filed 6 Bills of Entry on behalf of importer M/s Transworld Commercial Enterprises (IEC No. 0392012928) in respect of consignments of walnut kernels linked to 6 of the 175 forged Bills of Lading, involving a total duty evasion of approximately Rs. 8.19 Cr. In the case of this Customs Broker, the gravity of the matter is compounded by a critical and disqualifying conflict of interest: the investigation has revealed that Shri Prashant Dwivedi, Managing Director of M/s Navbharat Consolidation Pvt. Ltd. (the Customs Broker), is simultaneously the Managing Partner of M/s Transworld Commercial Enterprises (the Importer) — the very entity on whose behalf the Bills of Entry were filed through the Customs Broker licence of M/s Navbharat Consolidation Pvt. Ltd.

15.2 The statement of Shri Prashant Dwivedi recorded on 26.02.2026– 27.02.2026 under Section 108 of the Customs Act, 1962 before SIO/CIU, contains multiple admissions of decisive significance for the present proposal, including the following:

(i) Shri Prashant Dwivedi admitted that he is the Managing Director of M/s Navbharat Consolidation Pvt. Ltd. (the licensed Customs Broker) and simultaneously the Managing Partner of M/s Transworld Commercial Enterprises (IEC No. 0392012928), the importer on whose behalf the Bills of Entry in question were filed through the said Customs Broker licence — thereby establishing a structural conflict of interest that is fundamentally incompatible with the independent, fiduciary role of a Customs Broker under the CBLR, 2018.

(ii) He admitted that when confronted with Dubai Customs export data showing the country of origin of the goods as CHINA — verifiable through QR codes on the Dubai Customs documents redirecting to the Dubai Trade website — he saw these documents for the first time during examination and admitted liability for duty evasion amounting to Rs. 7,07,22,673.35/- in respect of the Bills of Entry for SEZ to DTA Trading filed on his IEC.

(iii) He admitted that he did not possess transit documents from Iran Customs or UAE Customs for any of the consignments at the time of filing of the Bills of Entry, and that the Bills of Lading for the first leg (Bandar Abbas to Jebel Ali) were received by him unsigned and over email from the supplier — yet the same were used as supporting documents for claiming SAFTA benefit, in clear violation of Rule 12 of the SAFTA Rules of Determination of Origin (Notification No. 75/2006 dated 30.06.2006).

(iv) He admitted that he was not aware about the conditions of SAFTA Rule 12 (Direct Consignment), which mandates proper transit documents for goods transiting through non-Contracting States, and that he did not obtain or verify transit documents from Iran Customs and UAE Customs prior to filing the Bills of Entry and claiming SAFTA exemption.

(v) He admitted misdeclaration of country of origin in the Bills of Entry and acknowledged liability to pay Basic Customs Duty at 100% for all the consignments cleared under SAFTA benefit, and made a voluntary payment of Rs. 2,00,00,000/- (Rupees Two Crore only) as a first tranche of the differential duty liability.

(vi) He stated that all substantive and operational decisions relating to procurement of goods, negotiations with foreign suppliers, shipment arrangements, preparation and filing of import documentation, customs clearance, and financial transactions were undertaken solely by him and his employees making M/s Navbharat Consolidation Pvt. Ltd. an instrument of the importer's own operations rather than an independent intermediary exercising autonomous statutory judgment.

15.3 The admissions made above are of grave consequence. A Customs Broker is required, by the very architecture of the CBLR, 2018, to function as an independent, licensed intermediary who ensures the accuracy and legality of import declarations submitted to Customs. When the Customs Broker is controlled and managed by the same person who also controls the importing entity, the essential independence and gatekeeping function of the Customs Broker is entirely negated. In the present case, Shri Prashant Dwivedi was, in practical effect, the person both filing the Bills of Entry (as Managing Director of the CB) and benefiting from the fraudulent SAFTA exemptions claimed therein (as Managing Partner of the importer). This structural conflict renders the conduct of M/s Navbharat Consolidation Pvt. Ltd. not merely one of negligence or omission, but of active participation in the facilitation of fraud on the Customs revenue.

16. In view of the above, the preliminary investigation indicates that M/s Navbharat Consolidation Pvt. Ltd (CB No. 11/1708, PAN No. AAFCN6922Q) violated, inter alia, the following key provisions of CBLR, 2018:

16.1 Regulation 10(d): "*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;*"

In the present case, the Customs Broker filed Bills of Entry claiming SAFTA benefit despite absence of mandatory documents under Rule 12 read with Article 18 of the SAFTA Rules of Origin. There is no indication that the Customs Broker advised the importer against claiming preferential benefit in absence of genuine transit/customs-control records or that such non-compliance was brought to the notice of Customs. Therefore, it appears that M/s. Navbharat Consolidation Private Limited has violated provisions of Regulation 10(d) of CBLR 2018.**

16.2 Regulation 10(e): *"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;"*

In the present case, the Customs Broker filed Bills of Entry on the basis of documents claiming Afghanistan origin, despite the declared port of loading being Jebel Ali, UAE and despite absence of genuine through transport documents and transit records. The recurring pattern of import through UAE, high duty differential under SAFTA, absence of mandatory transit records and later recovery of documents showing Chinese origin were circumstances requiring heightened due diligence. Filing the Bills of Entry without verifying the foundation of the preferential claim indicates failure to exercise due diligence. Therefore, it appears that M/s. Navbharat Consolidation Private Limited has violated provisions of Regulation 10(e) of CBLR 2018.

16.3 Regulation 10(n): *"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 fact that the Managing Director of the Customs Broker was simultaneously the Managing Partner of the importer demonstrates that the CB and its client were under common control. While such common control by itself is not treated as an automatic violation of Regulation 10(n), in the present facts it is a material circumstance demonstrating the absence of an independent arm's-length relationship and requires examination as to whether the verification and gatekeeping functions contemplated under Regulation 10(n) were genuinely and independently discharged.

16.4 Regulation(k): *"maintain up to date records such as bill of entry, shipping bill, transhipment application, etc., all correspondence, other papers relating to his business as Customs Broker and accounts including financial transactions in an orderly and itemised manner as may be specified by the Principal Commissioner of Customs or Commissioner of Customs or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"*

In the present case, the investigation recovered delivery/freight invoices issued to M/s. Navbharat Consolidation Pvt. Ltd. showing Jebel Ali, UAE as port of loading, which directly contradicted the projected Afghan/Iran transit claim. Such records were material to the clearance transaction and ought to have been maintained, examined and reconciled by the Customs Broker before filing Bills of Entry under SAFTA claim. Failure to maintain, verify and produce complete transaction-wise records relevant to origin, route, freight, delivery order and supporting documents amounts to violation of Regulation 10(k) of CBLR 2018.

16.5 Regulation 13(12): "*The Customs Broker shall exercise such supervision as may be necessary to ensure proper conduct of his employees in the transaction of business and he* *shall be held responsible for all acts or omissions of his employees during their employment."*

The present investigation concerns the filing of six Bills of Entry through the CB's licence in circumstances where the documents supporting the preferential claim were prima facie defective, unsigned and subsequently found to be connected with forged transit documentation. The role of the CB's management and employees in processing and filing such documents therefore requires detailed examination in the proceedings contemplated under Regulation 17. At this stage, the material on record prima facie warrants action under Regulation 13(12), without prejudice to the final findings that may be recorded after completion of the prescribed inquiry.

16.6 Regulation 14(c): *"commits any misconduct, whether within his jurisdiction or anywhere else which in the opinion of the Principal Commissioner or Commissioner of Customs renders him unfit to transact any business in the Customs Station;"*

The present matter involves a Customs Broker whose Managing Director was simultaneously the Managing Partner of the importer, whose six Bills of Entry were filed under the CB licence, and who has admitted that the supporting first-leg transit documents were not independently available or verified. The use of such documentation in support of a substantial preferential-duty claim, coupled with the admitted conflict of control and the admitted lack of verification, constitutes prima facie misconduct of a nature requiring immediate regulatory intervention and detailed inquiry into the CB's fitness to continue operating under its licence.

17. "The involvement of Customs Brokers in a well-orchestrated modus operandi to evade customs duty on a large scale, through deliberate misdeclaration of country of origin, constitutes a serious misuse of the Customs process with grave revenue implications. Such conduct on the part of Customs Brokers — licensed intermediaries entrusted with a position of trust in the clearance of goods — amounts to a serious offence warranting stringent legal action under the CBLR, 2018 and other related statutes, and cannot be treated as a mere procedural or technical lapse."

18. Thus, it appears that the CB has committed a gross offence and their involvement in clearance said goods cannot be ignored. In view of the above, it appears that the subject license is subject to action under Regulation 16(1) of the CBLR, 2018, or otherwise.

18.1 Regulation 16(1) of the CBLR, 2018: -

"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:

Provided that where the Principal Commissioner or Commissioner of Customs may deem fit for reasons to be recorded in writing, he may suspend the license for a specified number of Customs Stations."

19. <u>SUMMARY</u>

19.1 Whereas an offence report No. GEN/INV/Misc/166/2026-CIU-O/O COMMR-CUS-GEN-NHAVA SHEVA dated 27.04.2026 was received from the Central Intelligence Unit (CIU), Jawaharlal Nehru Custom House (JNCH), Nhava Sheva, proposing immediate suspension of the licence of, inter alia, M/s Navbharat Consolidation Pvt. Ltd., Customs Broker under Regulation 16(1) of the Customs Brokers Licensing Regulations, 2018 ("CBLR, 2018");

19.2 And whereas investigation by the CIU, JNCH has disclosed an organised and well-orchestrated modus operandi involving large-scale evasion of Basic Customs Duty through deliberate misdeclaration of the country of origin of walnuts and raisins, actually originating from China, USA and Chile but declared as being of Afghan origin, so as to fraudulently avail nil-rate preferential duty benefit under the South Asian Free Trade Agreement (SAFTA), the said fraud being effected through forged transit Bills of Lading purporting to show non-existent movement of goods from Bandar Abbas Port, Iran to Jebel Ali Port, UAE, in violation of Rule 12 (Direct Consignment) of the Determination of Origin of Goods under SAFTA;

19.3 And whereas, in respect of the Customs Broker, six (6) Bills of Entry were filed on behalf of the importer M/s Transworld Commercial Enterprises (IEC No. 0392012928), linked to six of the aforesaid forged Bills of Lading, involving a total duty evasion of approximately Rs. 8.19 crore;

19.4 And whereas Shri Prashant Dwivedi, Managing Director of the Customs Broker, is simultaneously the Managing Partner of the said importer, M/s Transworld Commercial Enterprises, and, in his voluntary statement recorded on 26.02.2026 & 27.02.2026 under Section 108 of the Customs Act, 1962, has admitted, inter-alia that he did not possess transit documents from Iran Customs or UAE Customs at the time of filing the Bills of Entry; that the first-leg Bills of Lading were received unsigned, over email, from the supplier, and were nevertheless relied upon to claim SAFTA benefit; that he was unaware of the requirements of Rule 12 of the SAFTA Rules of Origin; that he admitted misdeclaration of country of origin and liability to pay Basic Customs Duty at 100% on the consignments cleared under the SAFTA claim, amounting to Rs. 7,07,22,673.35; and that he has made a voluntary payment of Rs. 2,00,00,000/- as a first tranche of the differential duty;

19.5 And whereas the aforesaid facts prima facie establish contravention by the Customs Broker of Regulations 10(d), 10(e), 10(k) and 10(n), 13(12) & 14(c) of the CBLR, 2018, in that the Customs Broker functioned not as an independent, licensed intermediary but as an instrument of the very importer it purported to represent, with its Managing Director controlling both sides of the transaction, without exercising the due diligence, verification and compliance-advisory functions mandated of a Customs Broker;

19.6 And whereas the involvement of the Customs Broker in the aforesaid organised modus operandi, resulting in large-scale evasion of customs duty through deliberate misdeclaration of country of origin, constitutes a serious misuse of the Customs process with grave revenue implications, and amounts to a serious offence warranting immediate and stringent action, such that permitting the Customs Broker to continue to transact business as a Customs Broker pending enquiry would be prejudicial to the interest of revenue and to the integrity of the Customs clearance process;

19.7 And whereas an enquiry against the Customs Broker under Regulation 17 of the CBLR, 2018 is contemplated/pending in respect of the aforesaid contraventions;

19.8 And whereas, for the reasons recorded above, I am satisfied that this is an appropriate case in which immediate action is necessary within the meaning of Regulation 16(1) of the CBLR, 2018, and that the suspension ought to extend to all Customs Stations at which the Customs Broker is entitled to transact business, and not be restricted to any specified Customs Station(s);

20. Accordingly, I pass the following order: -

ORDER

20.1 I, Pr. Commissioner of Customs, CBS (General), in exercise of the powers conferred upon me under the provisions of Regulation 16(1) of CBLR, 2018 hereby suspend the CB License of M/s Navbharat Consolidation Pvt. Ltd (CB NO. 11/1708) and having PAN no. AAFCN6922Q, with immediate effect, being fully satisfied that the Customs Broker has prima facie not fulfilled their obligations as laid down under Regulations 10(d), 10(e), 10(k), 10(n),13(12) and 14(c) of CBLR, 2018.

20.2 However, I offer the Customs Broker M/s Navbharat Consolidation Pvt. Ltd (CB NO. 11/1708, PAN NO. AAFCN6922Q), an opportunity of a personal hearing on 08.09.2026 at 12 pm. Any written representation against this order should reach the undersigned before the date of hearing.

20.3 Broker M/s Navbharat Consolidation Pvt. Ltd (CB NO. 11/1708) and having PAN no. AAFCN6922Q, is directed to surrender all original customs Passes issued to their employee/partner/director/proprietor immediately.

21. 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.

31.8.26

(Ajay Kumar Pandey)
Pr. Commissioner of Customs (General)
Mumbai Customs Zone-I

To,

M/s Navbharat Consolidation Pvt. Ltd
(CB NO. 11/1708 and PAN NO. AAFCN6922Q)
5D1, 5th Floor, D Wing
Gundecha Onclave, Khairani Road
Sakinaka Andheri (E)
Mumbai-400072.

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Commissioner of Customs NS-General JNCH
3. EDI of NCH, ACC & JNCH

4. BCBA
5. OFFICE COPY
6. Notice board