प्रधान आयुक्त सीमाशुल्क (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL),
सीमाशुल्क ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बलार्ड एस्टेट, मुंबई **CUSTOM BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001.**
Email-id: cbsec.nch@gov.in

File No. GEN/CB/402/2026-CBS **Date: 31.08.2026**

DIN:-20260877NO0000459F4F

ORDER No. 09/2026-27-CBS

ORDER OF SUSPENSION OF CUSTOMS BROKER LICENSE UNDER THE PROVISIONS OF REGULATION 16 OF CUSTOMS BROKERS LICENSING REGULATIONS, 2018

M/s. NVS Logistics Private Limited (PAN No. AAHCN9429L) (hereinafter referred to as the Customs Broker or CB) holds a Customs Broker License no. 11/2727 dated 31.03.2022, issued by this office, and has its registered office at Office Unit No 1006, 10^{th} Floor, building 61, Plot No 12, Sector 15, CBD Belapur Navi Mumbai Maharashtra- 400614. The said CB has been operating in the jurisdiction of Pune under Regulation 7(3) of CBLR, 2018 (erstwhile Regulation 7(2) of CBLR, 2013).

2. BRIEF FACTS OF THE CASE

2.1 This office has received an offence report in the form of Show Cause Notice No. 405/2026-27/Commr./CEAC/NS-II/CAC/JNCH issued by the Commissioner of Customs NS-II, Nhava Sheva to exporters M/s. Gauri Enterprises & others, **M/s. NVS Logistics Private Limited (PAN No. AAHCN9429L) and others** wherein violations of the provisions of the Customs Act, 1962 and the Customs Brokers Licensing Regulations, 2018 have been brought out.

2.2 The instant proceedings arise out of an investigation initiated by SIIB (Export), JNCH, Nhava Sheva, Mumbai-II pursuant to intelligence/alerts NCTC Alert Nos. 770–774/EXP/2025-26 received from the National Customs Targeting Centre (NCTC), Mumbai concerning certain export consignments wherein serious discrepancies and suspected fraudulent practices were noticed. The investigation covered a number of exporters and persons/entities connected with the export and logistics chain. The said alert covered five exporters, namely **M/s Libra Multitrade Company** (IEC: DRQPS3832E), **M/s Sachin Enterprises** (IEC: AAUPU2920P), **M/s Asus Enterprises**, **M/s Modrix Apparel Pvt. Ltd**. and **M/s Vipul Enterprises.**

2.3 During the course of investigation, 08 Shipping Bills were kept on hold and these were filed by two Customs Brokers namely M/s Pomona Global Logistics and M/s Sunway Logistics Pvt. Ltd. The goods covered under 08 Shipping Bills in respect of three exporter namely M/s Gauri Enterprises(*SB No. 8811552 dated 16.01.2026 filed by CB M/s Pomona Global Logistics*), M/s Libra Multitrade Company(*SB No. 8783700, 8783198 and 8787558 all dated 15.01.2026 filed by CB M/s Sunway Logistics Pvt. Ltd.*) and M/s Sachin Enterprises (*SB No. 8767536, 8767477, 8787642 and 8787890 all dated 15.01.2026 filed by CB M/s Sunway Logistics Pvt. Ltd.*) were examined in the presence of panch witnesses, Customs officers and representatives of the exporters and Customs Brokers, wherein the goods were de-stuffed, examined and samples were drawn, as recorded in the respective Panchanamas. During the examination and as per test reports received from DYCC, the goods covered in above Shipping Bills were **found to be mis-declared in respect of quantity, value and classification of goods, with the intent to avail inadmissible export incentives.**

2.4 It was also observed by the investigating agency that the exporters had undertaken a substantial number of exports in the recent past and had claimed export incentives such as Drawback and RoSCTL. However, scrutiny of the ICES/BRC module revealed that **no realization of export proceeds had been recorded against such past exports,** despite the significant export turnover.

2.5 The investigation also examined the genuineness and functioning of the exporters concerned and coordinated search operations of office address of Exporters, Customs Brokers, and Forwarders were conducted at multiple premises in Mumbai on 21.01.2026 23.01.2026 and 31.01.2026. It was found that the exporters handled by the Customs Broker in the present case were non-genuine/non-existent or were not in actual control of the export operations. The investigation further indicated that the actual export activities were being coordinated and controlled through unidentified/non-determined persons and intermediaries operating behind the façade of the declared exporter entities. It was also found that the export activities, including routing of invoices and packing lists, coordination with intermediaries and Customs clearance agents, logistics and processing of export documentation, were being carried out through a concealed and coordinated network.

3. PAST EXPORTS PROFILE & REMITTANCE ANALYSIS

3.1 In order to investigate past consignments, data was retrieved from ICES from IEC inception dates of these exporters. The details of the past Shipping Bills with the BRC remittance status are tabulated as under.

Table-I

Sr. No.	Exporter Name	IEC Issuance Date	No. of SB	Total Past FOB Value	Drawback	RODTEP	ROSCTL	TOTAL FOB realized as per ICES Report
1	M/s ASUS ENTERPRISES	24.12.2024	48	₹ 16.98 Cr	₹ 55,94,261	₹ 76,311	₹ 75,82,099	0
2	M/s LIBRA MULTITRADE COMPANY	27.03.2025	44	₹ 8.92 Cr	₹ 29,05,038.38	₹ 1,04,38400	₹ 37,15,249	0
3	M/s MODRIX APPERAL PRIVATE LIMITED	14.08.2025	50	₹ 2.60 Cr	₹ 10,21,701.32	₹ 2,063	₹ 12,04,193	0
4	M/s SACHIN ENTERPRISES	26.04.2025	64	₹ 17.13 Cr	₹ 50,27,196.23	₹ 2,655	₹ 94,10,901	0
5	M/s VIPUL ENTERPRISES	22.07.2024	14	₹ 1.39 Cr	₹ 3,29,164.99	₹ 78,335	₹ 5,00,310	0
6	M/s. GAURI ENTERPRISES	20.03.2025	65	₹ 17.28 Cr	₹ 55,78,834.29	₹ 3,073	₹ 90,09,896	0

3.2 The role of the Customs Brokers who had filed the Shipping Bills on behalf of the concerned exporters was examined. The investigation found that **M/s NVS Logistics Pvt. Ltd., Customs Broker Licence No. 11/2727**, had filed and handled 25 Shipping Bills of M/s Asus Enterprises, 32 Shipping Bills of M/s Libra Multitrade Company and 3 Shipping Bills of M/s Vipul Enterprises in past, aggregating to the FOB values shown in tabular form below. The details of past Shipping Bills handled by Customs Broker M/s. NVS Logistics Private Limited are as under: -

Table-II

Sr. No.	Exporter Name	No of SB	Total Past FOB Value (in Lakh)
1	M/s ASUS ENTERPRISES (IEC: AZSPA0538J)	25	223.19
2	M/s LIBRA MULTITRADE COMPANY (IEC: DRQPS3832E)	32	270.32
3	M/s VIPUL ENTERPRISES (IEC: AXXPJ4290R)	3	0.70

On analysis of the said data, it was observed that all the six exporters under investigation, namely M/s ASUS Enterprises, M/s Libra Multitrade Company, M/s Modrix Apperal Private Limited, M/s Sachin Enterprises, M/s Vipul Enterprises and M/s Gauri Enterprises, had undertaken substantial export activity within a relatively short span of time from the dates of issuance of their IECs. It is seen that these entities, despite being recently formed / recently activated and lacking any credible business footprint, had filed a large number of Shipping Bills involving high FOB values and had availed / sought to avail substantial export benefits under Drawback / RoSCTL / RoDTEP schemes. However, significantly, the analysis of ICES records further revealed that in respect of all the six exporters, **no foreign remittance/BRC realization** whatsoever had been recorded against the past exports undertaken by them. Thus, while these entities had exported goods running into several crores of rupees and claimed or generated substantial export incentives, there was a complete absence of realization of export proceeds through banking channels.

3.3 During the investigation, the export pattern appeared abnormal and inconsistent with genuine trade. The exporters lacked proper business premises, infrastructure, stock, records and genuine buyers/suppliers. In some cases, the persons in whose names the firms were registered denied knowledge of the firms or admitted lending their identities for money. Despite showing exports worth several crores, there was no realization of export proceeds or genuine supply/procurement trail. The common patterns in buyers, destinations, documents and Customs Brokers further indicated that these were **paper/fly-by-night entities used for non-genuine exports, apparently to claim inadmissible export incentives and other benefits.**

4. STATEMENT OF SHRI BABAJI TABAJI AHER, G-Card holder of Customs Broker firm M/s NVS Logistics Pvt. Ltd.

Shri Babaji Tabaji Aher, G-Card holder of Customs Broker firm M/s

NVS Logistics Pvt. Ltd. in his voluntarily statement recorded under Section 108 of the Customs Act, 1962 on 07.05.2026 at SIIB (Export), JNCH made the following unequivocal admissions: (a) He stated that M/s NVS Logistics Pvt. Ltd. had filed Shipping Bills in past on behalf of exporters M/s Asus Enterprises, M/s Libra Multitrade Company and M/s Vipul Enterprises. (b) All export-related documents were received through one forwarder namely Shri Navnath Date and that the Customs Broker firm had no direct contact with the exporters. (c) He stated that payments for filing of Shipping Bills were received in cash through Shri Navnath Date. (d) Shipping Bills were filed on the basis of KYC documents, invoices and packing lists received from the forwarder and that such documents were verified online. (e) No physical visit to the exporters' premises was undertaken by the Customs Broker firm. (f) He stated that no discrepancy or suspicious activity was noticed during KYC verification or handling of the export consignments. (g) He stated that the goods were not independently verified prior to filing of Shipping Bills and that the declared goods were verified only during carting of cargo at the CFS. (h) No independent verification regarding genuineness of suppliers was undertaken and that the firm relied upon documents provided through the forwarder/exporters. (i) He stated that the firm had checked GST registration details during KYC verification and claimed compliance with obligations prescribed under CBLR, 2018 and Circular No. 09/2010-Cus. (j) He stated that even though summons issued to the exporters were returned unserved, the firm had filed Shipping Bills after receiving approvals and documents through the forwarder. (k) He further stated that he had nothing further to add in the matter.

<u>5. FACTS ESTABLISHING VIOLATIONS OF CBLR, 2018 (involved in Past shipping bills):</u>

5.1 Investigation has disclosed that M/s NVS Logistics Pvt. Ltd. had filed multiple Shipping Bills on behalf of M/s Asus Enterprises, M/s Libra Multitrade Company and M/s Vipul Enterprises through one Shri Navnath Date, who acted as intermediary and forwarded export documents and approvals to the Customs Broker.

5.2 It is observed that the Customs Broker had no direct interaction with the exporters and accepted documents, instructions and payments through the intermediary named Navnath Datte. The exporters handled by the Customs Broker have been found during investigation to be non-genuine and non-existent at their declared premises. Despite this, the Customs Broker continued to process Shipping Bills solely on the basis of documents forwarded through the intermediary without independently verifying the existence and functioning of the exporters.

5.3 The Customs Broker further admitted that the payment was received in cash and no physical verification of the exporters' premises was carried out and that the goods were not independently verified before filing of Shipping Bills.

5.4 The investigation has already established that the exporters were non genuine entities and not in actual control of the export operations. Despite this, M/s NVS Logistics Pvt. Ltd. continued to process Shipping Bills solely on the basis of documents received through the intermediary without independently verifying the identity, existence and genuineness of the exporters.

5.5 It is therefore observed that M/s NVS Logistics Pvt. Ltd. failed to exercise due diligence and proper verification as required under CBLR, 2018 and handled export consignments through an intermediary without establishing any direct and verifiable interface with the exporters.

5.6 During the course of investigation it has to come to light that the persons connected to the forwarders have not turned up for the investigation and are probably using false/forged aliases with the KYCs of the mobile nos. apprised to be non-existent. Thus, the custom broker by merely saying that they were in touch with the forwarders cannot recuse themselves of the fact that they did not ensure the compliance of CBLR regulations and did not ensure the functioning, existence and genuineness of the exporters. This major lapse cannot be an accidental one but rather goes on to show that the brokers willingly overlooked the facts for material benefits far greater than the ones for just clearance of shipments. Thus, they have played a deliberate and direct role in allowing this syndicate to flourish and were not just limited to clearance of shipments in this case.

5.7 From the above facts, it appears that the Custom Broker did not exercise due diligence in discharging their obligations as required under Regulation **10(e), 10(m) & 10(n) of CBLR, 2018.**

6 . In view of the above, the investigation indicates that M/s. NVS Logistics Private Limited (License no. 11/2727 and PAN No. AAHCN9429L) violated, inter alia, the following key provisions of CBLR 2018: -

6.1 *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;*

M/s NVS Logistics Pvt. Ltd. failed to exercise due diligence as required under Regulation 10(e) of CBLR, 2018, as they filed multiple Shipping Bills on behalf of M/s Asus Enterprises, M/s Libra Multitrade Company and M/s Vipul Enterprises solely on the basis of documents and instructions received through an intermediary, Shri Navnath Datte, without having any direct interaction with the exporters. Despite receiving payments in cash and having admittedly not conducted any physical verification of the exporters' premises or the export goods, the Customs Broker proceeded to file the Shipping Bills. The exporters were subsequently found to be **non-genuine/non-existent at their declared premises**. Thus, the CB failed to undertake reasonable verification and due diligence to ascertain the correctness and genuineness of the information/documents furnished for clearance of the export cargo, thereby **contravening Regulation 10(e) of the CBLR, 2018**.

6.2 *10(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;*

On the facts, M/s NVS Logistics Pvt. Ltd. failed to discharge its duties with the required speed, efficiency and due professional diligence, as they processed and filed multiple Shipping Bills on the basis of documents and instructions routed through an intermediary, Shri Navnath

Datte, without establishing a direct and verifiable interface with the exporters. The CB admittedly did not physically verify the exporters' premises or the goods and accepted payments in cash through the intermediary. Despite the exporters subsequently being found non-genuine/non-existent, the CB continued processing their export documents without adequate verification. Such casual and deficient handling of export clearances reflects lack of efficiency and proper discharge of the duties expected from a Customs Broker, thereby rendering M/s NVS Logistics Pvt. Ltd. liable for violation of Regulation 10(m) of CBLR, 2018.

6.3 *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 facts clearly establish that M/s NVS Logistics Pvt. Ltd. failed to comply with Regulation 10(n) of CBLR, 2018, as the Customs Broker did not independently verify the IEC, GSTIN, identity, existence and functioning of its clients at their declared addresses. The CB had no direct interaction with the exporters and instead accepted documents, instructions and payments through an intermediary, Shri Navnath Datte. Despite receiving cash payments and having no physical verification of the exporters' premises, the CB continued to file Shipping Bills. Investigation subsequently established that the exporters were non-genuine/non-existent at their declared premises and that persons connected with the intermediaries were using false/forged identities and non-existent mobile KYC details. Thus, mere reliance on documents forwarded through the intermediary, without any **reliable, independent and authentic verification** of the clients' identity and functioning, constitutes a clear failure to discharge the mandatory obligation under **Regulation 10(n) of CBLR, 2018**.

7. Regulation 16 of CBLR, 2018 reads as follows:

<u>16. Suspension of license.</u>

(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:

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.

(2) Where a license is suspended under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may he, shall, within fifteen days from the date of such suspension, give an opportunity of hearing to the Customs Broker whose license is suspended and may pass such order as he deems fit either revoking the suspension or continuing it, as the case may be, within fifteen days from the date of hearing granted to the Customs Broker.

Provided that in case the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, passes an order for continuing the suspension, further procedure thereafter shall be as provided in regulation 17.

8 . In view of the facts and violations made by CB narrated above, it is evident that M/s. NVS Logistics Private Limited (License no. 11/2727 and PAN No. AAHCN9429L) is liable for their acts of omissions and commissions leading to contraventions of the provisions under Regulation **10(e), 10(m) and 10(n)** of CBLR, 2018, which amounts to breach of trust and faith reposed on the CB by the Customs authorities. The Customs Broker M/s. NVS Logistics Private Limited has, therefore, appeared to have failed to fulfil their responsibilities as per the provisions of regulation of CBLR, 2018.

9. From the circumstances of the case, I find that the infractions committed by the CB are grave and calls for immediate action, inasmuch as the CB appears to have committed an infraction in relation to the facts as discussed above.

10. Accordingly, I pass the following order:

ORDER

10.1 I, Commissioner of Customs, CBS (General), in exercise of powers conferred upon me under the provisions of Regulation 16(1) Of CBLR, 2018 hereby suspend the CB license of **M/s. NVS Logistics Private Limited (License No. 11/2727 and PAN No. AAHCN9429L)** with immediate effect, being fully satisfied that the Customs Broker has prima facie not fulfilled their obligations as laid down under Regulation 10(e), 10(m) and 10(n) of CBLR, 2018. However, all the Bills already filed prior to this order will be allowed to be cleared.

10.2 I offer the Customs Broker M/s. NVS Logistics Private Limited (License No. 11/2727 and PAN No. AAHCN9429L), an opportunity of a personal hearing in terms of Regulation 16(2) of CBLR, 2018, on **09.09.2026 at 12:45 PM.** Any written representation against this order should reach the undersigned before the date of the hearing.

10.3 CB M/s. NVS Logistics Private Limited (License No. 11/2727 and PAN No. AAHCN9429L) is directed to surrender all the original Custom Passes issued to their employee/partner/director/Proprietor immediately.

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.

31.8.26

(Ajay Kumar Pandey)
Pr. Commissioner of Customs (General)
New Custom House, Mumbai-I.

To,
M/s. NVS Logistics Private Limited
(License no. 11/2727 and PAN No. AAHCN9429L)
Office Unit No 1006, 10th Floor, Building 61,
Plot No 12, Sector 15, CBD Belapur,
Navi Mumbai, Maharashtra- 400614.

Copy to: -

1. The Pr./Chief Commissioner of Customs, Mumbai Zone-I, II, III.
2. The Pr./Commissioner of Customs, Mumbai Zone-I, II, III.
3. The Commissioner of Customs, CEAC, NS-II, Nhava Sheva, Mumbai-II.
4. EDI of NCH, ACC & JNCH.
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6. BCBA.
7. Office copy.
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