



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/8/2026-CBS

Date:25-02-2026

DIN: 2026027700000250A

Order No. 14 /2025-26

CB M/s. Vaishali Enterprises (11/697), (PAN No. AAAPB9343B), having registered address: OFFICE 106, Skyline Epitome, 1st Floor, Next to Jolly Gymkhana, Opp. Fatima High School, Vidya Vihar (West), Ghatkopar, MUMBAI-400086 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/697), issued by the Commissioner of Customs, Mumbai, under Regulation 8 of CHALR, 1984 (now Regulation 7(2) of CBLR, 2018) 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. Vaishali Enterprises (11/697), (PAN No. AAAPB9343B) is registered as a proprietorship having Shri Arvind Purshottam Bhanushali as the proprietor and authorized person of the said CB and holding a F-Category Customs Pass.

3. The CB M/s. Vaishali Enterprises (11/697) vide their letter dated 05.01.2026 intimated this office that Shri Arvind Purshottam Bhanushali, the authorized person holding F-category Customs Pass, expired on 14.11.2025. Along with the aforesaid letter dated 05.01.2026, CB has submitted the copies of three Bills of Entry (B/E no. 6122062 dated 05.12.2025, B/E no. 6090478 dated 04.12.2025 and B/E no. 6565775 dated 27.12.2025) which have been filed in the ICES/EDI system after the death of Shri Arvind Purshottam Bhanushali.

4. Upon the demise of the sole authorized F-Card holder on 14.11.2025, the Customs Broker was not legally entitled to transact customs business or file Bills of Entry unless another authorized and approved person was available. However, it is observed that three Bills of Entry were filed in the ICES/EDI system after the death of Shri Arvind Purshottam Bhanushali, despite there being no valid authorized person in

place. On scrutiny of the records available in this office, it is further observed that the CB M/s. Vaishali Enterprises has not obtained any approval from the competent authority for continuation of import/export clearance work (after the demise of Shri Arvind Purshottam Bhanushali) as envisaged under Regulation 12(2) of CBLR, 2018, which governs situations arising due to the demise of an authorized person. Thus, the continued operations of the Customs Broker during the relevant period were without authority of law.

5 . It is evident that the customs broker M/s. Vaishali Enterprises (11/697), (PAN No. AAAPB9343B), has failed to fulfil their obligations laid down under the Customs Broker 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 12(2) of CBLR, 2018: -

"Notwithstanding anything contained in sub-regulation (1), where a license granted or renewed under these regulations in favour of a person which has ceased to be in force because of the death of that person, his legal heir, who is a major and a G card holder, referred to in sub-regulation (5) of regulation 13, may be permitted to work as a Customs Broker with the approval of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, and such legal heir shall be required to pass the examination referred to in regulation 6 within a period of two years from the date of demise of the original licensee;"

(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 13(11) of CBLR, 2018: -

"Any change in the persons issued a F card or G card or H card and actually engaged in the work in the Customs Station on behalf of a licensee firm or company shall be communicated forthwith by the firm or the company, as

the case may be, to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, and no new person other than 'F', 'G' or 'H' card holders, shall be allowed to work in the Customs Station as a duly authorised employee on behalf of that firm or company."

6. In view of the above acts of commission and omission on the part of CB, it clearly amounts to a violation of Regulation 12(2) r/w Regulations 10(b), 13(7), 13(11) of the CBLR, 2018.

7. Accordingly, the subject license held by CB M/s. Vaishali Enterprises (11/697) was made inoperative on 19.01.2026 to prevent further filing of documents in ICES/EDI system for clearance unless the provisions of Regulation 12(2) of CBLR, 2018 are not satisfied and approved.

8. I have gone through the documents on records and find that the CB M/s Vaishali Enterprises has filed three Bills of Entry in the ICES/EDI system after the death of Shri Arvind Purshottam Bhanushali without taking approval under the provisions of Regulation 12(2) of CBLR, 2018.

9. In view of the above, I hold that the CB M/s Vaishali Enterprises (11/697) is liable for consequences for violation of Regulation 12(2) r/w regulations 10(b), 13(7) and 13(11) of CBLR, 2018. Accordingly, I pass the following order:-

ORDER

9.1 I, Commissioner of Customs (Gen.), in exercise of powers conferred upon me under Regulation 18 of Customs Broker Licensing Regulations (CBLR), 2018, hereby impose a penalty of Rs. 10,000/- (Rupees Ten Thousand only) on the CB M/s Vaishali Enterprises (11/697) for violation of provisions of Regulation 12(2) r/w regulations 10(b), 13(7) and 13(11) of CBLR, 2018.

10. 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.

Digitally signed by
Shraddha Joshi Sharma
Date: 25-02-2026
12:32:26

(SHRADDHA JOSHI SHARMA)

Commissioner of Customs, CBS (General)
New Customs House, Zone-I, Mumbai.