



प्रधानआयुक्त, सीमाशुल्क (सामान्य) कार्यालय  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**  
**(GENERAL),**  
 नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - 400 001  
**NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI - 400 001.**

संचिका सं / F. No. - GEN/1/2021-CBS

आदेश दिनांक/Date of Order: 19.06.2025

जारी दिनांक/Date of issue: 19.06.2025

DIN:- 2025067700000002070A

द्वारा जारी : राजन चौधरी

प्रधान आयुक्त, सीमाशुल्क, (सामान्य)  
मुंबई -400 001

Issued By : Rajan Chaudhary

Pr. Commissioner of Customs (Gen.)  
Mumbai - 400 001**SPEAKING ORDER****ध्यान दीजिए/ N.B. :**

- यह प्रति उस व्यक्ति को निजी उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की जा रही है।  
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- इस आदेश के विरुद्ध अपील माँगे गए राशी के 7.5% के भुगतान पर सीमाशुल्क अधिनियम, 1962 की धारा 129 A(1B)(i) के संबंध में सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ सिर्फ जुर्माना ही विवादित हो। यह अपील इस आदेश के संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण )कार्यविधि (नियमावली, 1982, के प्रावधानों के अंतर्गत, यथोत्तुखंडपीठ में स्वीकार्य है।

An appeal against this order lies with the Customs, Central Excise and Service Tax Appellate Tribunal in terms of section 129A(1B) (i) of the Customs Act, 1962 on payment of 7.5% of the amount demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. It shall be filed within three months from the date of communication of this order. The appeal lies with the appropriate bench of the Customs, Central Excise and Service Tax Appellate as per the applicable provisions of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

- यह सूचित किया जाता है की इस आदेश के अमल में आते ही, न्याय निर्णयन अधिकारी का अधिकार क्षेत्र समाप्त होता है और सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण, पश्चिम क्षेत्रीय खंडपीठ, के M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai के संदर्भ में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक 31.05.2018 के अनुसार न्यायिक आदेश तदोत्तु प्रांत न्याय निर्णयन अधिकारी 'functus officio' बन जाता है

It is informed that the jurisdiction of the Adjudicating Authority stands alienated with the conclusion of the present adjudication order and the Adjudicating Authority attains the status of 'functus officio' as held by Hon'ble CESTAT, Mumbai in its decision in the case

of M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai vide Order No. A/86617-86619/2018 dated 31.05.2018.

4. यदि एक ही प्रकरण में उसी पक्षकार के विरुद्ध कई कारण बताओ नोटिस लगाकर आदेश पारित किया जाता है तो प्रत्येक प्रकरण में अलग अपील दायर की जाए।

In case where an order is passed by bunching several show cause notices on an identical issue against the same party, separate appeal may be filed in each case.

5. यह अपील फॉर्म C.A.-3 में दायर की जानी चाहिए जो कि सीमाशुल्क )अपीलस (नियमावली, १९८२ के नियम 6 के तहत निर्धारित है एवं उसी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति द्वारा हस्ताक्षरित एवं सत्यापित की जाएगी।

The Appeal should be filed in Form C.A.-3 prescribed under Rule 6 of the Customs (Appeals) Rules, 1982 and shall be signed and verified by the person specified in sub-rule 2 of rule 3 rules ibid.

6. शुल्क (i) रु. 1000/- ऐसे मामले में जहां मांग की गई शुल्क और ब्याज की राशि और अपील किए गए आदेश में लगाया गया जुर्माना पांच लाख रुपये या उससे कम है, (ii) रु. 5000/- ऐसे मामले में जहां ऐसी राशि पांच लाख रुपये से अधिक है लेकिन पचास लाख रुपये से अधिक नहीं है और (iii) रु. 10,000/- ऐसे मामले में जहां ऐसी राशि पचास लाख रुपये से अधिक है, राशि भुगतान ट्रिब्यूनल की बेंच के सहायक रजिस्ट्रार के पक्ष में उस स्थान पर स्थित किसी भी राष्ट्रीयकृत बैंक की शाखा में एक रेखांकित बैंक ड्राफ्ट के माध्यम से किया जाना आवश्यक है जहां बेंच स्थित है और डिमांड ड्राफ्ट अपील के साथ संलग्न किया जाएगा।

A fee of (i) Rs. 1000/- in case where the amount of duty and interest demanded and the penalty imposed in the impugned order appealed against is Rupees Five Lakhs or less, (ii) Rs. 5000/- in case where such amount exceeds Rupees Five Lakhs but not exceeding Rupees Fifty Lakhs and (iii) Rs. 10000/- in case where such amount exceeds Rupees Fifty Lakhs, is required to be paid through a crossed bank draft in favour of the Assistant registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the bench is situated and demand draft shall be attached to the Appeal.

7. अपील की एक प्रति में कोर्ट फी अधिनियम, 1870 की अनुसूची मद 6 के तहत निर्धारित रु 50 .का कोर्ट फी स्टैम्प लगा होना चाहिए एवं इसके साथ संलग्न इस आदेश की उक्त प्रति में रु 50 .का कोर्ट फी स्टैम्प लगा होना चाहिए।

One copy of the Appeal should bear a Court Fee Stamp of Rs. 50 and said copy of this order attached therein should bear a Court Fee Stamp of Rs. 50 as prescribed under Schedule item 6 of the Court Fee Act, 1870, as amended.

## BRIEF FACTS OF THE CASE

M/s. AMC Logistics (I) Pvt Ltd CB NO. (11/196) having new office address at "RUPAM BLDG 5th FLR 239 P.D. MELLO RD FORT, near kabutarkhana, Mumbai Maharashtra, 400001," [hereinafter referred to as the Customs Broker/CB], is holder of Customs Broker License No. (11/196), issued by the Commissioner of Customs, Mumbai under Regulation 7(1) of CBLR, 2013 (now regulation 7(2) of CBLR, 2018) and as such they are bound by the regulations and conditions stipulated therein.

2. This Office has received CBLMS application No. 100000025991 dated 01.12.2023 for change of Office Address of Customs Broker M/s AMC Logistics (I) Pvt Ltd CB NO. (11/196).

### 3. Legal Provision of the CBLR, 2018: -

3.1 **Regulation 10(o) of the CBLR, 2018:** - *inform any change of postal address, telephone number, e-mail etc. to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, of all Customs Stations including the concerned Deputy Commissioner or Assistant Commissioner of the Commissionerate who has granted the license immediately within two days;*

4. After scrutiny/examination of CBLMS application No. 100000025991 dated 01.12.2023 to modify CB's Office address it was found that "Leave and License Agreement" was made and executed on 15.09.2023 but CB informed to this office vide CBLMS application dated 01.12.2023 of change of their Office Address.

As per sub-regulation 10(o) of CBLR, 2018 it is mentioned that "*inform any change of postal address, telephone number, e-mail etc. to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, of all Customs Stations including the concerned Deputy Commissioner or Assistant Commissioner of the Commissionerate who has granted the license immediately within two days;*"

In view of the above, CB informed to this office of change of their office address after Three and half months from date of execution of Leave and License Agreement and hence, violated the sub- regulation 10(o) of CBLR, 2018.

### 5. Submission of the Custom Broker

5.1 M/s. AMC Logistics (I) Pvt Ltd CB NO. (11/196) vide a letter dated 04.04.2025 to this office wherein they have submitted that they do not want any SCN or PH for violation of regulation 10(o) of CBLR, 2018 and requested to take a lenient view in the matter.

### 6. DISCUSSION AND FINDINGS: -

I have gone through the facts of the case, and submission of the CB. For brevity, I refrain from reproducing the brief facts of the case which have already been discussed above. I, now, examine the charge.



**6.1 With regard to violation of Regulation 10(o) of CBLR, 2018:** - I observe that Proviso to regulation 10(o) of CBLR, 2018 reads as

*inform any change of postal address, telephone number, e-mail etc. to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, of all Customs Stations including the concerned Deputy Commissioner or Assistant Commissioner of the Commissionerate who has granted the license immediately within two days;*

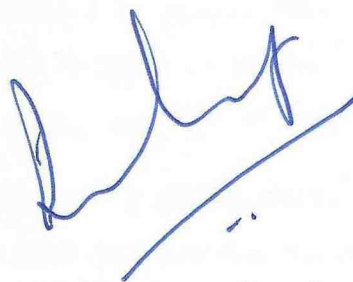
From records I find that M/s. AMC Logistics (I) Pvt Ltd CB NO. (11/196) failed to inform to this of change in their office address within two days as per regulation 10(o) of CBLR, 2018 and hence, violated the said provision.

7. Thus, in view of the above, I hold that the CB M/s. AMC Logistics (I) Pvt Ltd CB NO. (11/196) have failed to inform Change in their office address within two days as per regulation 10(o) of CBLR, 2018. Hence, CB have failed to comply with the Regulation 10(o), of the CBLR, 2018, as discussed *supra* and is liable for penal action under Regulation 10(o) of CBLR, 2018. Accordingly, I pass the following order.

**ORDER**

8. (i) I, hereby, impose penalty of Rs. 5000/- (Rupees Five Thousand only) on AMC Logistics (I) Pvt Ltd CB NO. (11/196 & PAN No. AAFCA4538D), for violation of provisions under Regulation 10(o) of the CBLR, 2018 as elaborated above.

(ii) This order is passed without prejudice to any other action which may be taken or purported to be taken against the Customs Broker and their employees under the Customs Act, 1962, or any other act for the time being in force in the Union of India.



(Rajan Chaudhary)

PR. COMMISSIONER OF CUSTOMS (GENERAL),  
MUMBAI ZONE-I.

To,

CB M/s. AMC Logistics (I) Pvt Ltd CB NO. (11/196)  
RUPAM BLDG 5th FLR 239 P.D. MELLO RD FORT,  
near kabutarkhana,  
Mumbai Maharashtra, 400001

Copy to,

1. The Pr. Chief Commissioner/Chief Commissioner of Customs, Mumbai I, II, III Zone.
2. All Pr. Commissioners/Commissioners of Customs, Mumbai I, II, III Zone
3. CIU's of NCH, ACC & JNCH.
4. EDI of NCH, ACC & JNCH.
5. ACC (Admn) Mumbai with a request to circulate among all departments.
6. JNCH (Admn) with a request to circulate among all concerned.
7. Cash Department, NCH, Mumbai.
8. Notice Board
9. Office Copy
10. Guard File (Admin).