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/242/2026-CBS **Date:#ApprovedDate#**

DIN: 20260777000000515065

SHOW CAUSE NOTICE No. 20 /2026-27

ISSUED UNDER REGULATION 17 OF THE CBLR, 2018

M/s. PRECISE LOGISTICS PVT. LTD. (CB License No. 11/1667), having registered address at Office No. 408/409, The Great Eastern Summit "A wing, Sector No. 15, Plot No. 56, CBD Belapur, Near D mart, Navi Mumbai, 400614. (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/1667), 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.

An offence report regarding the offence made by the CB, received in the form of Show Cause Notice no. 111/2026-27/AC/CEAC/NS-II/CAC/JNCH dated 22.04.2026 issued by the Assistant Commissioner of Customs NS-II, Mumbai vide F. No. CUS/ASS/MISC/505/2026-CEAC from AC/CEAC was received in the Customs Broker Section, NCH, Zone-I, Mumbai on dated 22.04.2026.

Brief facts of the case:

An email dated 03.10.2024 was received in SIIB(X), JNCH from Shri Sunil Bhardwaj, proprietor of M/s. Real Carpets (IEC: 3308007061), wherein he claimed that he is the owner & IEC holder of M/s. Real Carpets (IEC: 3308007061). In the said email, he stated that the cargo was shipped from his factory to JNPT port without his knowledge or authorization and without generation of an E-way bill. Accordingly, he requested to hold the cargo covered under Shipping Bill No. 4380404 dated 27.09.2024 filed through the Custom Broker M/s. Precise Logistics Pvt. Ltd.

Based on the statement of the CB and the email dated 03.10.2024, the goods pertaining to Shipping Bill No. 4380404 dated 27.09.2024 were put on hold by SIIB(X), JNCH and 100% examined at JWR Logistics CFS after grant of LEO on 03.10.2024. During the examination, the subject goods were found to be in conformity with the declaration made in the Shipping Bill in terms of quantity and description. The FOB value of the said goods covered under the above-mentioned Shipping Bill is Rs. 5,70,285.68/-, wherein, the Drawback, RoSCTL and IGST amount are Rs. 16618/-, Rs. 22429/- and Rs. 42742/-, respectively.

Further, prima facie it appeared that the IEC of M/s. Real Carpets (IEC: 3308007061) had been misused to export the subject goods without the authorization of its proprietor. Therefore, the subject goods covered under Shipping Bill No. 4380404 dated 27.09.2024 appeared to be liable for confiscation under Section 113 of Customs Act 1962. The same was seized vide Seizure Memo dated 05.11.2024.

<u>Statements of the concerned persons:</u>

Statement of Shri Giridhar Singh Khati, authorized representative of CB M/s. Precise Logistics Pvt. Ltd. was recorded on 04.10.2024, wherein, he inter-alia stated that:

a. The said Shipping Bill no. 4380404 dated 27.09.2024 was filed by the CB on the basis of Invoice, Packing List, Tax Invoice and CVR provided by a person named Mr. Karan Tyagi.

b. The authorization letter dated 24.09.2024 duly authorized by Shri Sunil Bhardwaj was mailed to us by Mr. Karan Tyagi through mail id textileshome@gmail.com.

c. The shipment for Customs work was received from the shipping company, M/s. EMU Lines Pvt. Ltd. The concerned person from M/s. EMU Lines Pvt. Ltd, Mr. Sujeer Shetty, provided us with the contact details of Mr. Karan Tyagi, including his mobile number and email ID. He informed us that Mr. Karan Tyagi would be the primary contact for further correspondence. Subsequently, we filed Shipping Bill no. 4380404 dated 27.09.2024 with Mr. Karan's approval. Karan Tyagi's mobile no. is 9991309817 & email id: textileshome@gmail.com.

d. We did not verify Mr. Karan's details. We relied upon the correspondence from the shipping line to reach out to Mr. Karan for the export order. However, they never met Shri Sunil Bharadwaj.

e. We never did any correspondence with Shri Sunil Bharadwaj, proprietor of the firm M/s Real Carpets. We were in contact with Shri Karan Tyagi regarding the goods covered under Shipping Bill No. 4380404 dated 27.09.2024 as suggested by Mr. Sujeer Shetty of M/s. EMU Lines Pvt. Ltd.

f. Shri Sujeer Shetty, employee of M/s. EMU Lines Pvt. Ltd handed over authority letter, PAN Card & Aadhar Card of Proprietor Shri Sunil Bharadwaj, IEC copy of the firm M/s. Real Carpets and KYC letter duly signed by Shri Sunil Bharadwaj, GST copy and previous Shipping Bill copy pertaining to exports effected from Nhava Sheva. He also provided us Invoice, Packing List, Annexure -A and Tax Invoice. He didn't provide us copy of E-way bill for the goods covered under Shipping Bill no. 4380404 dated 27.09.2024.

Statement of Shri Sujeer Shetty, employee of M/s. EMU Lines Pvt. Ltd. was recorded on 21.10.2024, wherein, he inter-alia stated that:

a. We received the order from our destination office. The shipment term was FOB, and we were provided with the contact details of a person named Mr. Karan Tyagi, with his phone number (9991309817) and email address (textileshome@gmail.com). We contacted him and proceeded with the necessary documentation based on written confirmation from the customer.

b. We appointed M/s. Precise Logistics Pvt. Ltd. as the Customs Broker, as they regularly handle our shipments. The shipper handled transportation without an E-way bill.

Statement of Shri Sunil Bharadwaj, Proprietor of the firm M/s. Real Carpets was recorded on 24.10.2024, wherein, he inter-alia stated that:

a. He didn't file Shipping Bill no. 4380404 dated 27.09.2024 and doesn't have any relation with goods covered under the said Shipping Bill.

b. The said Shipping Bill was filed in the name of his firm M/s. Real Carpets on 03.10.2024 through company local email realcarpets@gmail.com. This email is not typically used for business purposes. During a recent check, he found out that the above-mentioned Shipping Bill was filed in his company's name. The said email account is under the control of Shri

Satinder Singh.

c. Shri Satinder Singh is proprietor of M/s. Real Rugs which is a sister concern firm of M/s. Real Carpets. Both the firms were run from the same premises.

d. Shri Azad Singh, who was the proprietor of M/s Real Carpets until 31.03.2015 & Shri Satinder Singh have filed the said Shipping Bill by misusing his company's IEC. However, there has been no misuse of the IEC in the past.

e. The user ID and password for the E-way bill portal is currently in my possession. However, the E-way bill for the goods covered under the said Shipping Bill has not been generated.

f. He was not familiar with CHA M/s Precise Logistics Pvt. Ltd. or forwarder M/s EMU Lines Pvt. Ltd. He has reviewed the submitted KYC for the exporter M/s. Real Carpets and noticed that it pertains to his firm, M/s. Real Carpets. However, he did not attest or submit this KYC to either the CHA or the forwarder, and he was unaware of how they obtained it. Additionally, he has had no communication with them.

Statement of Shri Satinder Singh was recorded on 06.12.2024, wherein, he inter-alia stated that:

a. On being asked about the allegation made by the proprietor of M/s. Real Carpets that the impugned Shipping Bill was filed by you in the name of his firm, M/s Real Carpets, he said that he doesn't have authority to file Shipping Bill in the name of the exporter M/s. Real Carpets.

b. On being asked about the allegation made by the proprietor of M/s. Real Carpets that the email realcarpets@gmail.com was under your control, he denied that it is not in his control. He is already having his own company's mail id: realrugspnp@gmail.com.

Statement of Shri Azad Singh was recorded on 06.12.2024, wherein, he inter-alia stated that:

a. He was the proprietor of M/s. Real Carpets until 31.03.2015. During his tenure as the proprietor, M/s. Real Carpets primarily handled job work for other exporters. It was only after the transfer of proprietorship to Shri Sunil that M/s. Real Carpets entered in the business of exporting made-ups. He met Sunil during business dealings at M/s. Shiv Shakti Exports, where Sunil was employed.

b. He doesn't have authority to file Shipping Bill in the name of exporter M/s. Real Carpets. He was not aware about any Shipping Bill filed in the name of the exporter M/s. Real Carpets.

c. He stated that Shri Sunil Bharadwaj was the sole person handling the account. However, his mobile number remained registered with the account until it was deregistered in May 2024.

d. On being asked about the allegations of the impugned Shipping Bill filed by you, he stated that M/s. Real Carpets, is currently operating from his premises. The firm has a large outstanding loan with the bank. I believe that Sunil may want to create a dispute with him, as his company is running from my premises, and this could be one of the reasons he might allege something against him.

Further, it can be seen from the statement of the CB and the Freight Forwarder that they don't have any information regarding the address and whereabouts of **Shri Karan Tyagi.** Therefore, summons to Shri Karan Tyagi could not be issued.

<u>Role of Customs Broker:</u>

The investigating agency has alleged that the Customs Broker M/s. Precise Logistics Pvt. Ltd. has failed to ascertain the veracity and genuineness of the exporter i.e. M/s. Real Carpets. Thereby, the CB has failed to submit any proof that they have verified the address of the exporter or directly contacted the exporter, wherein, the regulation 10(n) of the CBLR, 2018 has mandated that the CB has to verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of documents, data or information. Further, the CB has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information, which the CB has failed to do in this case.

Further, the regulation 10(d) of the CBLR, 2018 mandates that the Customs Broker shall 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, which the CB has failed to do. Therefore, it appears that the role of the CB in this export of to verify exporter authorization and KYC related document is not ruled out. Had the CB confirmed the veracity and genuineness of the Exporter through their own independent and reliable sources, he could have easily known that the exporter has instructed to file the above mentioned shipping bill with malafide intentions. Hence, the CB has thereby violated regulation 10(d) and 10(n) of the CBLR, 2018 and has rendered themselves liable for penalty under Section 114(iii) of the Customs Act, 1962.

<u>Obligations of Customs Broker</u>: A Customs Broker shall —

(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;"*

(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;"*

From the investigation, it appears that M/s. Precise Logistics Pvt. Ltd., a licensed Customs Broker operating at Mumbai, filed Shipping Bill No. 4380404 dated 27.09.2024 on behalf of exporter M/s. Real Carpets (IEC: 3308007061). However, as per the statements recorded above, the relevant documents for the said export such as Export Authorization letter to CB, Invoice, Packing List, Annexure -A and Tax Invoice were received from Shri Karan Tyagi identifying himself as the employee of the exporter through Shri Sujeer Shetty of the shipping company, M/s. EMU Lines Pvt. Ltd. Further, it is pertinent to mention here that they never met with Shri Karan Tyagi and Shri Sunil Bhardwaj, Proprietor of the firm M/s. Real Carpets and the KYC with regards to the said exporter was received through Shri Sujeer Shetty as verified from statement dated 04.10.2024 of Shri Giridhar Singh Khati, authorized representative of CB M/s. Precise Logistics Pvt. Ltd.

In view of the foregoing, it appears that the said CB has relied upon the KYC documents submitted by a third party and failed to verify the same on his own as mandated under Regulation 10(n) of the CBLR, 2018.

Further, the investigating agency has held the CB for violation of Regulation 10(d) of the CBLR, 2018 due to their failure to verify exporter authorization and KYC related document of the exporter M/s. Real Carpets. In this regard, it is submitted that this failure on the part of CB appears to be violation of Regulation 10(n) of the CBLR, 2018 instead of Regulation 10(d) of the CBLR, 2018.

From the investigation and statements recorded therein, it appears to be negligence on the part of CB to comply with the provisions of Regulation 10(n) of CBLR, 2018

In view of above, in terms of Regulation 17(1) of the CBLR, 2018, the CB M/s. Precise Logistics Pvt. Ltd. (CB License No. 11/1667), is hereby called upon to Show Cause, as to why:

i. the license bearing no. 11/1667, issued to them, should not be revoked;

ii. security deposit should not be forfeited;

iii. penalty should not be imposed;

upon them under Regulation 14 read with Regulation 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of sub-regulations 10(n) of the CBLR, 2018, within 30 days from the date of issue of this notice.

They are directed to appear for personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defence to the Inquiry Officer Shri...Pradeep...Kumar..,..Asstt..Commr..,...Import..II........, who shall conduct inquiry under Regulation 17 of CBLR, 2018.

If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer and it will be presumed that they do not want personal hearing and the issue will be decided on the facts available on records.

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

13.7.26

(Ajay kumar Pandey)
Pr.Commissioner of Customs, CBS (General)
New Customs House, Zone-I, Mumbai.

Encl.: RUDs.

To,

M/s. Precise Logistics Pvt. Ltd. (CB License No. 11/1667),

408/409, The Great Eastern Summit "A wing, Sector No. 15, Plot No. 56, CBD Belapur, Near D mart, Navi Mumbai, 400614.

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Commissioner of Customs, Mumbai Zone I, II, III.
3. AC/CEAC, JNCH.
4. CIU of NCH, ACC & JNCH.
5. EDI of NCH, ACC & JNCH.
6. BCBA.

7. Notice Board.

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),
सीमा शुल्क आयुक्त (सामान्य) का कार्यालय
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
कस्टम्स ब्रोकर अनुभाग, नया कस्टम हाउस
BALLARD ESTATE, MUMBAI - 400 001.
बैलार्ड एस्टेट, मुंबई - 400 001.
Email-Id: cbsec.nch@gov.in

File No. GEN/CB/293/2025-CBS 15-07-2026

To,
Shri. Pradeep Kumar,
The Assistant Commissioner of Customs,
Import Commissionerate II, NCH,
Mumbai-400001

Sir,

Sub: Inquiry Proceedings against the Custom Broker M/s Precise Logistics Pvt. Ltd. (CB License No. 11/1667)-reg.

Please find enclosed herewith Show Cause Notice No. 20/2026-27 dated 13.07.2026 issued by the Commissioner of Customs (General), NCH.

2. In this regard, it is to inform that Commissioner of Customs (G), Mumbai Customs, Zone-I, in exercise to powers conferred upon him under regulation 17 of CBLR, 2018, has appointed you as Inquiry Officer in the aforesaid case to initiate the Inquiry Proceedings against the Customs Broker **M/s Precise Logistics Pvt. Ltd. (CB License No. 11/1667)**.

3. You are requested to complete the inquiry proceedings and submit the inquiry report to this office by complying with the timeline as prescribed in CBLR, 2018.

4. Accordingly, the copy of aforesaid SCN along with offence report are enclosed herewith for further necessary action at your end.

Yours faithfully,

Digitally signed by
Pradeep Narayanrao Zode
Date: 15-07-2026
21:47:39

(Pradeep N. Zode)

Asstt.Commissioner of Customs,
CBS, NCH, Mumbai

Encl:-. Show Cause Notice No. 20/2026-27 dated 13.07.2026 issued by the Commissioner of Customs (General), NCH.

ii) All the relevant documents.