



सीमा शुल्क के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
जी. एस. टक. भवन, 41/ए ससून रोड, पुणे-411001 Ph.
No. 020-26051839, Fax No. 020-26051849
(Customs Broker Section) e-mail : cha-

Date:11.04.2025

DIN: 20250468MF0000212162

**SHOW CAUSE NOTICE No.02/2025-26
UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING
REGULATION, 2018**

M/s. Sai Siddhi Forwarders (hereinafter referred as 'customs broker' 'CB'), a Proprietorship concern, having PAN No. AAKPG1281F, office premises at Shop No.1, Neelkanth Corner Co-Op. HSG. Society Ltd., Plot No.2, Sector-2, Sanpada, Navi Mumbai-400705 are holder of a Customs Broker License bearing No. PN/R/27/1998 issued by Pune Customs as parent Commissionerate under Regulation 7(2) of CBLR, 2018. They are also operating from other ports as well under Regulation 7(3) of CBLR, 2018 and as such they are bound by the regulations and conditions stipulated therein. The validity of the license held by M/s. Sai Siddhi Forwarders is lifetime and Shri Anil Parshuram Ghag is the authorised representative of M/s Sai Siddhi Forwarders. They are also working in Mumbai Customs (CB No.11/1111), under Regulation 7(3) of CBLR, 2018.

2. The offence report in the form of Show Cause Notice No.1739/2024-25/ADC/Gr. I & IA/NS-I/CAC/JNCH dated 24.02.2024 issued by Additional Commissioner of Customs Gr-I, NS-1, JNCH, in respect of M/s. Amit Marketing (IEC No. 0514088958) having its registered address at Plot No.151, Sector 58, Behind JCB India Ltd., Faridabad-121004 has been received in this office through e-mail on 17.03.2025 vide letter under F.No. GEN/CB/466/2024-CBS dated 13.03.2025 of the Deputy Commissioner of Customs, CBS, NCH, Mumbai-I requesting this office to take appropriate action under CBLR, 2018 since Pune Customs being the parent Commissionerate. Bill of Entry No. 7589843 dated 29.08.2023 was filed by M/s. Sai Siddhi Forwarders for customs clearance of goods covered under said BOE for their client M/s. Amit Marketing, the importer in the present case.

3. In the Show Cause Notice mentioned above, it has been stated that it was noticed the Importer i.e. M/s Amit Marketing, holds FSSAI License 10021022000080 dated 05.01.2023 having validity up to 12.01.2024. [As per the said FSSAI License, the Importer has license to import (Trade/retail) products under the Category 5- "Confectionery" under the FSSAI license. As per the FSSAI Standard Food products list "Sr. No. 05-

Confectionery" includes Cocoa Products, Chocolate, Candies, Chewing Gum, Topping (Non-Fruit), Sweet-Sauces etc. while "Sr. No. 14.0- Beverages", **excludes** daily products" includes Non-Alcoholic("soft") Beverages (water, Fruit and Vegetable Juice, Fruit and Vegetable Nectars, Water-based Flavoured Drinks, including "Sport", "Energy" or "Electrolyte" Drinks and Articulated Drinks, Coffee), Alcoholic Beverages etc. From the above list, it appears that the imported goods come under the category of "Beverage", rightly classifiable under "Sr. No. 14 Beverages". However, as per the FSSAI License, the Importer is allowed to import (Trade/Retail) in the category of "confectionery" products only.

4. It has also clarified that M/s Amit Marketing, Haryana was granted FSSAI Central License No 10021022000080 on 05.01.2023 by their office and the license has expired on 12.01.2024. Further, it is also informed that the Central Licensing Authority granted FSSAI License to Importer for product "Category 05-Confectionery" only. However, Energy Drink does not come under this category; hence, Importers cannot Import Energy Drink under the same category.

5. The investigations gathered from statements of Shri Tushar, authorized representative of M/s Amit Marketing dated 13.06.2024 and Statement dated 19.06.2024 of Shri Kunal Anil Ghag, authorized representative of M/s. Sai Siddhi Forwarders were recorded under Section 108 of Customs Act, 1962 has established the wrong doings of the importer in connivance of CHA.

The allegations in the show cause notice issued under Section 124 of Customs Act, 1962 by Additional Commissioner of Customs Gr. I NS-I, JNCH are as under:

i. The Customs Broker, M/s Sai Siddhi Forwarders, failed to advise the importer to comply with Regulation 3(1) of the Food Safety and Standards (Import) Regulations, 2017 and did not exercise due diligence when filing the Bill of Entry 7589843, dated 29.08.2023. Hence, the said CB has failed to adhere to the obligation 10(d) and 10(e) of Customs Broker as prescribed under the Customs Broker Licensing Regulations, 2018. This failure of obligations by the CB M/s. Sai Siddhi Forwarders makes them liable for penal action under the Customs Broker Licensing Regulations, 2018.

ii. The FSSAI License No. 10021022000080 dated 05.01.2023 was issued to M/s Amit Marketing for the Import of "Confectionery" items only. However, import of "Energy Drink" under the Beverage category is **not allowed** for import under the said license. Consequently, said FSSAI License is liable for cancellation or suspension by Licensing Authority under Regulation 3 for contravention of the provisions of these regulations or the Food Safety and Standards (Licensing and Registration of Food Businesses) Regulations, 2011.

iii. Further, it appears that goods were imported with invalid FSSAI License and also appears that the Customs Broker and the importer were involved

in utilizing incorrect FSSAI License for the import of "Energy Drink". Consequently, importer cannot import "Energy Drink" under the said license. In view of the above, the importer M/s. Amit Marketing and CB M/s Sai Siddhi Forwarders are also liable for penal action under Section 112(a)(i)&(b)(i) the Customs Act, 1962. Also, the Importer has imported "Energy Drink" without proper FSSAI Licence, therefore, for such act of omission and commission by way of misstatement and suppression, the importer has rendered himself liable for penalty under Section 114AA of the Customs Act, 1962.

6. Accordingly, **Customs Broker** was issued with the Show Cause Notice under Section 124 of Customs Act, 1962, by Additional Commissioner of Customs Gr. I, NS I, JNCH, proposing imposition of penalty under sections 112(a), 112(b) and 114AA of the Customs act, 1962 for their role in the said imports.

7. **Role and Contraventions by the Custom Broker M/s Sai Siddhi Forwarders.** It was responsibility of the Custom Broker to advise his client to comply with the provisions of the Act and Rules and Regulations thereof and in case of non-compliance shall bring the matter to the notice of concern Custom Officers. However, the Customs Broker instead of advising his client to comply with correct provisions of the regulations, connived with them and filed Bill of Entry by mis-using FASSI licence by declaring the goods in wrong classification code of FSSAI. They also failed to inform the correct information to the Customs authorities. Thus, it appears that Custom Broker has thereby violated Regulation 10(d) of the CBLR, 2018 which reads as under :

10(d) "A 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

7.1 Further, the Custom Broker has failed to exercise due diligence for ascertaining the correctness of information while submitting the same to the Customs Officer allegedly to support in the fraudulent intent of the importer. The CB has failed to verify the correctness of functioning of his client properly, as the said importer has been found to be engaged in similar activities in more than one case Therefore it appears that Custom Broker has violated the Regulation 10 (e) of CBLR, 2018, which reads as under:

10(e) "A Customs broker shall 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;"

8. The evidence on record indicates that the Custom Broker was working in a seriously negligent manner and was in violation of the obligations cast upon them under the CBLR 2018. A Custom Broker occupies a very important position in the customs House and is supposed to safeguard the interest of both the importers and the Customs department. A lot of trusts are kept in Custom Broker by the Government

Agencies, but by their acts of omission and commission it appears that the said Custom Broker has violated Regulation 10(d) and 10(e) of the Customs Brokers Licensing Regulation, 2018 and rendered themselves for action under Regulations 14 and 17 of CBLR, 2018. For the above omissions and Commissions which led to contravention of the provisions of the CBLR, 2018 as discussed above, they have also rendered themselves liable for penalty under Regulation 18 of CBLR, 2018.

The said CHA has come to the adverse notice for their role in violations of CBLR, 2018 and had been issued SCNs under CBLR, 2018 provisions on following cases.

1. SCN No. 01/2024-25 dated 03.06.2024 issued against OR as SCN No. 2781/2023-24/ADC/NS-V/GR-VI/CAC/JNCH dated 11.03.2024 issued by Additional Commissioner of Customs, Gr. VI, NS-V, JNCH, Nhava Sheva.
2. SCN no. 11/2024-25 dated 06.03.2025 issued against OR as SCN No. 1398/2024-25/ADC/Gr-I & 1A/NS-I/CAC/JNCH dated 19.11.2024 issued by Additional Commissioner of Customs, Gr. I, NS-I, JNCH, Nhava Sheva.
3. SCN no. 02/2024-25 dated 25.03.2025 issued against OR as SCN No. 1583/2024-25/ADC/Gr-I & 1A/NS-I/CAC/HNCH dated 10.01.2025 issued by Additional Commissioner of Customs, Gr. I & 1A, NS-I, JNCH, Nhava Sheva.

Thus it appears that, CHA has been repeatedly allegedly found to be involved in the various provisions of CBLR, 2018 and said previous acts also needs to be considered while arriving at a decision in the present case.

9. The above said acts have been knowingly been committed by the Customs Broker. Hence this Show Cause Notice is being issued as per the Regulation No.17 of the CBLR, 2018 read with Boards Circular No. 09/2010 -Cus. dated 08-04-2010.

10. Now therefore, the Customs Broker M/s Sai Sidhi Forwarders, CHA Licence No. PN/R/27/1998 dated 06.10.1998 issued by Pune Customs, are hereby called upon to show cause as to why :-

- i. The Customs Broker license bearing No. PN/R/27/1998 dated 06.10.1998 (Valid upto Lifetime) issued to them should not be revoked;
- ii. An amount of Rs. 75,000/- as a security deposit valid upto 17.09.2011 should not be ordered for forfeiture under Regulation 14 of the CBLR, 2018;
- iii. Penalty should not be imposed upon them under Regulation 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018 as detailed in Paras above in the present Show Cause Notice.

11. They are hereby directed to submit a written statement of defence and whether they desire to be heard in person within (30) thirty days from date of receipt of this Notice, to the Inquiry Officer, Shri Vivekanandhan S, Assistant Commissioner, Pune Customs, who shall conduct the 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 any personal hearing and the issue will be decided on the facts available on records.

12. This notice 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 provision of the Customs Act, 1962 and Rules/Regulations framed there under or any other law for the time being in force in Union of India.

13. Copies of Relied Upon Documents: -

RUD No.	Particulars
1	Copy of Letter dated 13.03.2025 issued by Deputy Commissioner of Customs, CBS, NCH, Mumbai
2	Copy of SCN No. 1739/2024-25/ADC/Gr.I & IA/NS-I/CAC/JNCH dated 24.02.2025 issued by Additional Commissioner of Customs Gr-I, NS-1, JNCH,

Yashodhan Wanage 11.4.2025

(YASHODHAN WANAGE)
Pr. Commissioner of Customs
PUNE

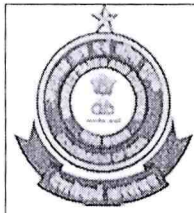
To,
M/s. Sai Siddhi Forwarders
Shop No.1, 'Neelkanth Corner' Co-Op. HSG. Society Ltd.,
Plot No.2, Sector-2, Sanpada,
Navi Mumbai-400705

Copy to:-

Shri Vivekanandhan S, Assistant Commissioner of Customs, Pune
appointed as the Inquiry Officer to conduct an inquiry into the case
under Regulation 17 of CBLR, 2018.

Copy to :-

- ✓ The Pr. Commissioner of Customs, (NS-I), Mumbai Customs Zone-II, JNCH, Raigad-400707 for information.
- Deputy Commissioner of Customs, Customs Broker Section, NCH, having office at, New Customs House, Ballard Estate, Mumbai 400 001
- All A.C/D.C In charge of ICD/CFS under the jurisdiction of Pune, Customs.
- ✓ EDI Section NCH, Mumbai
- Office Copy
- Notice Board



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OFFICE OF THE COMMISSIONER OF CUSTOMS
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No. 020-26051839, Fax No. 020-26051849
(Customs Broker Section) e-mail : cha-
cuspune@gov.in

Date: 11 .04.2025

Date: 11.04.2025

DIN : 20250468MF0000999B37

**SHOW CAUSE NOTICE No. 01/2025-26
UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING
REGULATION, 2018**

M/s. Sai Dutta Shipping Agency Pvt. Ltd. a Proprietorship concern, having PAN No. AAFCS5242L office premises at Office No 10 Jain House 1st Floor, 154, Jerbai Wadia Road, Parel, Mumbai- 400012 are holder of a Customs Broker License bearing No. PN/R/044/2001 dated 26.02.2001 issued by Pune Customs as Parent Commissionerate under Regulation 7(2) of CBLR, 2018. They are also operating from other ports as well under Regulation 7(3) of CBLR, 2018 and as such they are bound by the regulations and conditions stipulated therein. The validity of the license held by M/s. Sai Dutta Shipping Agency Pvt. Ltd. is lifetime and Shri Harshad Majrekar is the Operating Manager of M/s. Sai Dutta Shipping Agency Pvt. Ltd.. They are also working in Mumbai Customs (CB No. 4896/2022), under Regulation 7(3) of CBLR, 2018.

2. The offence report in the form of letter F.No. SG/MISC-52/2024-25/CIU/JNCH/B-Cell dated 09.01.2025 issued by the Commissioner of Customs-NS(G), Central Intelligence Unit, JNCH, Nhava Sheva received in this office through e-mail on 27.01.2025 vide letter F.No. GEN/CB/26/2025-CBS dated 24.01.2025 of the Deputy Commissioner of Customs, CBS, NCH, Mumbai-I requesting this office to take appropriate action under CBLR, 2018 since Pune Customs being the parent Commissionerate and Show Cause Notice No.1781(L)/2024-25/ADC/Gr.I & IA/NS-I/CAC/JNCH dated 17.03.2025 issued by Additional Commissioner of Customs Gr.I, NS-1, JNCH, in respect of M/s. Qalandar General Trading (IEC No. 0314045082) having its registered address at 2nd Floor, Malhotra house, Walachand Hirachand Marg, Opp. GPO Fort, Mumbai 400 001 has been received in this office through e-mail on 25.03.2025. Bill of Entry No. 8779033 dated 15.11.2023 was filed by M/s. Sai Dutta Shipping Agency Pvt. Ltd., for customs clearance of goods covered under said BOE for their client M/s. Qalandar General Trading, the importer in the present case.

3. M/s. Qalandar General Trading (IEC-0314045082) had filed a Bill of Entry No. 8779033 on 15.11.2023, for clearance through its authorized Customs Broker, M/s. Sai Dutta Shipping Agency Pvt. Ltd. The Bill of Entry uploaded along with a Phytosanitary Certificate from the UAE and

Country of Origin Certificate from the UAE in e-Sanchit considering the same as re-export; however, the Chilean Phytosanitary Certificate and Chilean Country of Origin Certificate was not uploaded in e-Sanchit. Further,

Discrepancies have emerged concerning the exporter and consignee details on the Phytosanitary Certificates, raising significant suspicions about their authenticity.

3.1 The Chilean Phytosanitary certificate (2340463) identifies the consignee as M/s. Anchor Global Foodstuff Trading LLC, UAE. At the same time, the UAE re-export Phytosanitary Certificate (SHJ-APH-02415- 2438224) lists the exporter as M/s. Fuchstana General Trading LLC. UAE.

3.2 The container information in the Chilean certificate (CRLU1215745) does not match the details in the UAE re-export Phytosanitary Certificate (GESU9386780). Additionally, the total number of packages is 2.303 with a net weight of 21878 kg. However, the Chilean Phytosanitary Certificate states that there are 2.400 packages with a net weight of 24000 kg. indicating a significant mismatch in quantity and weight. It is important to note that the declared name and address of the consignee in the Chilean phytosanitary certificates do not match the name and address of the exporter in the UAE phytosanitary certificates. These inconsistencies together indicate possible fraudulent activity.

3.3 The details of the goods declared under Bill of Entry No. 8779033 dated 15.11.2023, declared CTH, Assessable value and duty are tabulated below in Table 1.

DESCRIPTION OF THE GOODS	DECL. QTY in KGs	DECLARED CTH	ASSESSABLE VALUE	DUTY	VALUE/KG
Fresh Kiwi Fruits	23030	08105000	13,71,843.70	4,52,708	Rs.58.91

4. Statements of Shri Mustafa Yusufbhai Kalva, Proprietor of M/s. Qalandar General Trading dated 31.07.2024 and Statement of Shri Harshad Majrekar, Operations Manager holding G-Category Pass and primarily responsible for customs clearance procedures in the customs CFS area, of M/s. Sai Dutta Shipping Agency Pvt. Ltd. were recorded under Section 108 of Customs Act, 1962. The allegations in the show cause notice issued under Section 124 of Customs Act, 1962 by Additional Commissioner of Customs Gr. I NS-I, JNCH, based upon the said statement are :

- He joined M/s. Sai Datta Shipping Pvt. Ltd. in October 2022.
- On being asked about his designation and role at M/s. Sai Datta Shipping he replied that he serves as the Operations Manager, holding a G-Category Pass, and is primarily responsible for customs clearance procedures in the customs CFS area.

- On being asked about the agreement and payment terms with M/s. Qalandar General Trading, he mentioned that they were hired for customs clearance, with a total payment of ₹15,000 received in cash.
- On being asked if he conducted due diligence and verified the KYC documents of M/s. Qalandar General Trading, he confirmed that they received the KYC documents via official email and physically checked the importer's address for legitimacy.
- On being asked what documents the importer provided for the clearance of Bill of Entry No. 8779033, he listed the Bill of Lading, Invoice cum Packing List, FSSAI License, Certificate of Origin from UAE, and Phytosanitary Certificates from UAE.
- On being asked about his familiarity with CBLR, 2018 norms and verification of phytosanitary certificates, he affirmed his awareness and explained that they verified the UAE documents but overlooked the Chilean phytosanitary certificates.
- On being asked to explain the discrepancy in the names of the exporter and consignee between the Chilean and UAE phytosanitary certificates, he stated he was unaware of this difference due to not receiving the Chilean certificate.
- On being asked about the significant time gap between the Chilean and UAE phytosanitary certificates, he expressed concern, noting that he was unaware of the gap which raises issues about document authenticity.
- On being asked about the allegation of the Chilean phytosanitary certificate being reused, he acknowledged seeing the Modus Operandi circular.
- On being asked when he found out about the forged or reused phytosanitary certificates, he mentioned that his colleague, Shri Rajesh Panchal, discovered the issue.
- On being asked about the origin of the goods, he indicated that according to M/s. Qalandar General Trading's documents, the goods were of Chilean origin.
- On being asked who he believes is responsible for the reuse or forgery of the phytosanitary certificates, he suggested that Mr Mustufa Yusufbhai Kalva of M/s. Qalandar General Trading should have ensured the provision of genuine documents.

5. The Customs Broker confirmed the receipt of KYC documents and the verification of UAE certificates; however, oversight regarding the Chilean phytosanitary certificates raises alarms about compliance with the Customs Brokers Licensing Regulations (CBLR) of 2018. Customs Brokers assertion that the importer should have ensured the provision of genuine documents places accountability firmly on the importer while also

revealing a systemic issue within customs brokerage practices.

6. The Customs Broker failed in due diligence during the customs clearance of the Kiwi fruit import. The customs broker did not advise M/s. Qalandar General Trading on compliance with relevant regulations and relied solely on scanned barcodes to verify critical documents like the Phytosanitary Certificate, neglecting essential checks, including the e-Sanchit submission of key certificates. Further, he did not request complete purchase or sale documents, which could have clarified the transaction's legitimacy.

7. The investigation has revealed that Mr Mustafa Yusufbhai Kalva, as the importer, collaborated with the Customs Broker to import kiwi fruits into India, by fraudulently reusing a Phytosanitary Certificate, that falsely claimed Chilean origin. This organized effort blatantly disregards legal and regulatory safeguards, posing significant risks to public health, environmental integrity, and biodiversity.

- i. **Fraudulent Declarations and Document Misuse :** The declarations made in the Bills of Entry and the supporting documents indicate the fraudulent intent of both the importer and the Customs Broker. The misuse of phytosanitary certificates from Chile and the re-exporting country (United Arab Emirates) reflects deliberate attempts to mislead Indian Customs authorities. Such actions constitute willful suppression of facts and misdeclaration. Further, the importer is liable for the correctness and genuineness of the said certificates as per Section 46(4) and (4A) of the Customs Act, 1962.
- ii. **Non-Compliance with Import Regulations.** The failure to comply with the general and special pre-import conditions outlined in the Plant Quarantine (Regulation of Import into India) Order, 2003, renders the seized goods prohibited as defined under Section 2(33) of the Customs Act, 1962. This non-compliance makes the goods liable for confiscation under Sections 111(d), 111(m), and 111(0) of the Customs Act, 1962.
- iii. **Customs Broker's Complicity:** M/s. Sai Dutta Shipping Agency Pvt. Ltd., in collusion with the importer, has mis-declared the goods and failed to exercise due diligence in verifying the information provided. This negligence facilitated the importation of prohibited goods, making the customs broker liable for penalties under Sections 112(a) and 112(b) & 114AA of the Customs Act, 1962.
- iv. **Failure to Comply with Licensing Regulations:** M/s. Sai Dutta Shipping Agency Pvt. Ltd. has failed to fulfil obligations as stipulated under the Customs Broker Licensing Regulations, 2018 (CBLR, 2018) This non-compliance warrants penal action related to the attempted clearance of the consignments for the importer.

8. Accordingly, in the present case, **Customs Broker** was issued with the Show Cause Notice (**RUD 2**) under Section 124 of Customs Act, 1962, by Additional Commissioner of Customs Gr. I, NS-I, JNCH, proposing imposition of penalty under sections 112(a), 112(b) and 114AA of the

Customs act, 1962 for their role in the said imports.

9. **Role and Contraventions by the Custom Broker M/s. Sai Dutta Shipping Agency Pvt. Ltd.** In the instant case, it appears that, the said importer has filed declaration in form of BOE and supporting documents are indicative of following intent of the importer and the Custom Broker. Further, the importer has also been engaged in claiming and invalid Phytosanitary Certificate to be valid one, along with fraudulently obtaining invalid manual waiver of FSSAI and PQ NOCs. It was responsibility of the Custom Broker to advise his client to comply with the provisions of the Act and Rules and Regulations thereof and in case of non-compliance shall bring the matter to the notice of concern Custom Officers. However the Customs Broker instead of advising his client to comply with correct provisions of the Regulations, connived with them and filed Bill of Entry by mis-declaring the goods in terms of description and knowingly concerned themselves with the modus operandi that was used to bypass the restriction imposed on Iranian Kiwis. They also failed to declare the correct information to the Customs authorities. Thus, it appears that Custom Broker has thereby violated various provisions of Regulation 10 of the CBLR, 2018 which reads as under :

10(d) "A 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"

9.1 Further, the Custom Broker has failed to exercise due diligence to the correctness of information in r/o the fraudulent intent of the importer. The CB has failed to verify the correctness of functioning of his client properly, as the said importer has been found to be engaged in similar activities in more than one case. Therefore it appears that Custom Broker has violated the Regulation 10 (e) of CBLR, 2018, which reads as under:

10(e) "A Customs broker shall 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;"

9.2 A Customs broker must not withhold any information contained in an order, instruction, or public notice issued by the Customs Authorities regarding the clearance of cargo or baggage. This information must be promptly and accurately provided to the client.

However, in this case, it appears that the Customs broker failed to disclose the essential information to the concerned client. As a result, the broker has violated Regulation 10(f) of the Customs Brokers Licensing Regulations (CBLR), 2018, which emphasizes the duty of a Customs broker to act with transparency, fairness, and accountability in their professional conduct. Therefore, it appears that the Customs Broker has also violated Regulation 10(f) of CBLR, 2018, which reads as follows:

10(f) "A Customs broker shall not withhold information contained in any order, instruction or public notice relating to"

clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;"

9.3 Further, the Custom Broker has failed to discharge his duties as a Customs Broker and act with slowness or inefficiency or cause necessary delay in carrying his responsibility. Therefore it appears that Custom Broker has violated the Regulation 10(m) of CBLR, 2018, which reads as under:

10(m) "A Customs broker shall discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

10. The evidence on record indicates that the Custom Broker was working in a seriously negligent manner and was in violation of the obligations cast upon them under the CBLR 2018. A Custom Broker occupies a very important position in the Customs House and is supposed to safeguard the interest of both the importers and the Customs Department. A lot of trust is kept on Custom Broker by the Government Agencies, but by their acts of omission and commission, it appears that the said Custom Broker has violated Regulation 10(d), 10(e), 10(f) and 10(m) of the Customs Brokers Licensing Regulation, 2018 and rendered themselves for action under Regulations 14 and 17 of CBLR, 2018. For the above Omissions and Commissions which led to contravention of the provisions of the CBLR, 2018 as discussed above, they have also rendered themselves liable for penalty under Regulation 18 of CBLR, 2018.

11. The above said acts have been committed knowingly by the Customs Broker. Hence this Show Cause Notice is being issued under the Regulation No.17 of the CBLR, 2018 read with Boards Circular No. 09/2010 -Cus. dated 08-04-2010.

12. Now therefore, the Customs Broker M/s. Sai Dutta Shipping, holder of CHA License No : PN/R/044/2001 are hereby called upon to show cause as to why :-

- i. The Customs Broker license bearing no. PN/R/044/2001 dated 26.02.2001 issued to them by Pune Customs, Pune should not be revoked;
- ii. An amount of Rs. 75,000/- as a Security Deposit valid upto 17.09.2031 should not be ordered for forfeiture under Regulation 14 of the CBLR, 2018;
- iii. Penalty should not be imposed upon them under Regulation 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018 as detailed in Paras above in this show cause notice.

13. M/s. Sai Dutta Shipping, holder of CHA License No : PN/R/044/2001 are hereby directed to submit a written submission in their defence and request letter, if they desire to be heard in person, within (30) thirty days from date of receipt of this Notice, to the Inquiry Officer, Shri Vivekanandhar S, Assistant Commissioner, Pune Customs, who shall

conduct the inquiry under Regulation 17 of CBLR, 2018. If no reply or request for hearing 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 any personal hearing and the issue will be decided on the facts available on records.

14. This notice 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 any other law for the time being in force in Union of India.

15. List of Documents Relied Upon:-

RUD No.	Particulars
1	Copy of Offence Report received by Pune Customs under Letter dated 24.01.2025 issued by Deputy Commissioner of Customs, CBS, NCH, Mumbai-I
2	Copy of SCN No. 1781(L)/2024-25/ADC/Gr.I & IA/NS-I/CAC/JNCH dated 17.03.2025, issued to M/s. Qalandar General Trading (IEC 0314045082)

Yashodhan Wanage, 11.4.2025

(YASHODHAN WANAGE)
Pr. Commissioner of Customs
PUNE

To,
M/s. Sai Dutta Shipping Agency Pvt. Ltd.,
Shop No.1, 'Neelkanth Corner' Co-Op. HSG. Society Ltd., Plot
No.2, Sector-2, Sanpada,
Navi Mumbai-400705

Copy to:-

Shri Vivekanandhan S, Assistant Commissioner of Customs, Pune appointed as the Inquiry Officer to conduct an inquiry into the case under Regulation 17 of CBLR, 2018.

Copy to :-

1. The Pr. Commissioner of Customs, (NS-I), Mumbai Customs Zone-II, JNCH, Raigad-400707, for information.
2. Deputy Commissioner of Customs, Customs Broker Section, NCH, having office at, New Customs House, Ballard Estate, Mumbai 400 001.
3. All A.C/D.C In charge of ICD/CFS under the jurisdiction of Pune, Customs.
- ✓ 4. EDI Section NCH, Mumbai.
5. Office Copy
6. Notice Board