



प्रधान सीमाशुल्क आयुक्त (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टमस ब्रोकरअनुभाग, नवीन सीमाशुल्क भवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
बेलाड ईस्टेट, मुंबई - 400001
BALLARD ESTATE, MUMBAI - 400001

F.NO. GEN/CB/260/2026/CBS

Date: 05.06.2026

DIN: 2026067700000000A25F

SHOW CAUSE NOTICE No. 12/2026-27 CBS

M/s. Smartlink Trans-Freight Pvt. Ltd. (ABECS4768FCH001) (CB No. 11/2642) having address at "1002 Love Spring Tower, Sector 7 Plot 11, Kamothe, Raigadh-410209" (hereinafter referred to as the Customs Broker/CB) is holder of Customs Broker License No. 11/2642, issued by the Principal Commissioner/Commissioner of Customs, New Custom House, Mumbai under Regulation 7(2) of CBLR, 2018 and as such they are bound by the regulations and conditions stipulated therein.

2. An Offence Report with respect to role of Customs Broker M/s. Smartlink Trans-Freight Pvt. Ltd. was received in this office from the Office of the Commissioner of Customs, NS-II, CEAC, Nhava Sheva, Mumbai along with RUDs in respect of goods exported by M/s. Eathan Engineering (IEC: AAKFE7247D) (hereinafter referred to as 'exporter') having registered address at "19 Ganga Colony, Indore, Madhya Pradesh-452002". The said exporter had filed Shipping Bill No. 2203658 dated 05.07.2024 through Customs Broker M/s. Smartlink Trans-Freight Pvt. Ltd.

Brief Facts of the case:

3. Based on the specific Intelligence received regarding export of suspicious consignment of M/s. Eathan Engineering (IEC No. AAKFE7247D) (hereinafter referred to as "Exporter") covered under Shipping Bill No. 2203658 dated 05.07.2024 (hereinafter referred to as "Shipping Bill") filed by Customs Broker M/s. Smartlink Trans-Freight Pvt. Ltd. at JWR CFS. The goods covered under the subject Shipping Bill were declared as "Turbocharger Vescep Part of Motor Engine JE-284-2-15A". As per intelligence, there was reason to believe that the supply chain of the Exporter was fake/manipulated and the Declared Value of the goods was very high. Therefore, the subject goods were put on hold vide Hold No. 42/2024-25/SIIB(X) dated 16.07.2024 issued vide F. NO. CUS/SIIB/ALT/409/2024-SIIB(E) for examination and detailed investigation.

4. The Exporter M/s. Eathan Engineering (IEC No. AAKFE7247D) having its Office at 19, Ganga Colony, Indore, Madhya Pradesh-452002 had filed Shipping Bill No. 2203658 dated 05.07.2024 for export of the following goods destined to UAE:

| Sr. No. | Shipping Bill | Description of the goods | Number of | FOB Value (in | Drawback claimed | RodTEP claimed | IGST Amount (in |
|---------|---------------|--------------------------|-----------|---------------|------------------|----------------|-----------------|
|---------|---------------|--------------------------|-----------|---------------|------------------|----------------|-----------------|

| | | | Packages | Rs.) | (in Rs.) | (in Rs.) | Rs.) |
|---|--------------------------------|--|----------|-------------|----------|----------|---------------|
| 1 | 2203658 dated 05.07.2024 | Turbocharger Vescep Part of Motor Engine JE-284-2-15A | 16 | 34,27,088/- | 0 | 0 | 9,59,584.64/- |

5. Consequently, the subject goods pertaining to Shipping Bill No. 2203658 dated 05.07.2024 were subjected to 100% examination vide Panchnama dated 19.07.2024 in the presence of two independent Panchas, Authorized Representative of the Exporter and Representatives of the Customs Broker. During the course of 100% examination, the Officer found stickers of marking bearing name of Consignee and Description of the goods on the boxes. Quantity of goods in each box was also found as per declaration made in the Shipping Bill.

6. On the issue of clarification regarding as to whether the goods covered under the above- mentioned Shipping Bill fall under the purview of SCOMET and for determining their valuation, an opinion from a Chartered Engineer was sought by this Office. The Empanelled Chartered Engineer's Firm M/s. Gattini & Co. vide their Report bearing Reference No. INS/CER/2425-146 dated 24.07.2024 which stated that:

- i. The Samples/Cargo shown consisted of New Turbochargers;
- ii. The Documents and the Manual submitted and details were for Turbochargers (used in 4,000 cc Engines), unbranded, supplied by M/s. Eathan Engineering, Ujjain, Madhya Pradesh against their Invoice No. E801 dated 24.05.2023;
- iii. As per the Operation and Maintenance Manual shown by M/s. Eathan Engineering, the Turbochargers are used with 4,000 cc Diesel Engines used in automobiles, weight lifting and Genset operations;
- iv. The Turbochargers are made of Iron and Aluminium;
- v. The Turbochargers are design specific with Type: 5435 101 4809;
- vi. Based on the above, in our opinion/view as per the documents and details shown for the Turbochargers (used in 4,000 cc Diesel Engines) inspected, does not appear to fall in the SCOMET List. The Declared Value appears fair.

7. An Alert was inserted against the subject IEC to withhold Export Incentives and IGST Refund. On the request of the Exporter, NOC for provisional release of the goods for export was granted by SIIB (X) on 05.08.2024.

8. Subsequent Exports made by the Exporter:

8.1. In order to investigate subsequent consignments, Data was retrieved from the Date of Issuance of IEC i.e. 28.04.2024 to 21.11.2025 for Exporter M/s Eathan Engineering (IEC No. AAKFE7247D). During further investigation, ICES Data was scrutinized and upon examination of the Past Export Data, it was observed that No Foreign Remittance has been realized in respect of 07 Shipping Bills filed subsequent to the shipment presently under investigation. The details of these Shipping Bills, against which No BRC/Foreign Exchange

Realization has been received under the concerned IEC, are furnished below:

| Sr. No. | Shipping Bill | LEO Date | Description of Goods | Declared FOB Value (in Rs.) | Drawback Claimed (in Rs.) | RoDTEP claimed (in Rs.) | IGST |
|--------------|--------------------------|------------|---|-----------------------------|---------------------------|-------------------------|------|
| 1 | 3675894 dated 02.09.2024 | 05.09.2024 | Wholset Turbo Vescep part of motor engine | 21,57,276/- | 0 | 0 | LUT |
| 2 | 4196354 dated 20.09.2024 | 26.09.2024 | Wholset Turbo Vescep part of motor engine | 30,05,954/- | 0 | 15030 | LUT |
| 3 | 4683935 dated 08.10.2024 | 10.10.2024 | Assorted Food Stuff | 99,197.45/- | 0 | 0 | - |
| 4 | 4879464 dated 17.10.2024 | 21.10.2024 | Wholset Turbo Vescep part of motor engine | 30,20,186.40/- | 0 | 0 | LUT |
| 5 | 5098221 dated 24.10.2024 | 28.10.2024 | Wholset Turbo Vescep part of motor engine | 28,09,996.80/- | 0 | 0 | LUT |
| 6 | 5445455 dated 08.11.2024 | 09.11.2024 | Wholset Turbo Vescep part of motor engine | 30,32,906.80/- | 0 | 0 | LUT |
| 7 | 5592416 dated 14.11.2024 | 14.11.2024 | Wholset Turbo Vescep part of motor engine | 28,14,100.90/- | 0 | 0 | LUT |
| TOTAL | | | | 1,69,39,618/- | 0 | 15030/- | |

8.2. As per TABLE-II, there are 07 Shipping Bills for which FOB Values were not realized despite completion of expected Realization Time Period as mandated by RBI.

8.3. It is pertinent to mention here that the prescribed timeline for realization of Foreign Remittance is 09 Months as per RBI Master Circular No. 14/2014-15 dated 01.07.2014, which states, "it has been decided in consultation with the Government of India that the period of realization and repatriation of Export Proceeds shall be Nine Months from the Date of Export for all Exporters including units in SEZs, Status Holder Exporters, EOUS, Units in EHTPS, STPs & BTPs until further notice.

8.4. Accordingly, RODTEP is liable to be demanded back from the Exporter on account of non-realization of Foreign Remittance for the Shipping Bill No. 4196354 dated 20.09.2024 mentioned at Sr. No. 02, in TABLE-II in terms of Section 28AAA of the Customs Act, 1962 and Notification No. 76/2021-Customs (N.T.) dated 24.09.2021 and 24/2023-Customs (N.T.) dated 01.04.2023 along with applicable Interest under Section 28AA of the Customs Act, 1962.

9. Letters to concerned GST Authorities:

9.1. Letters dated 31.07.2025, 01.11.2024, 15.11.2024 and 12.12.2024 were forwarded to the Jurisdictional GST Authorities i.e. Deputy/Assistant Commissioner of SGST, Indore Zone-I, Indore Division-I, Circle: Indore-2, Chetak Chamber, RNT Marg, Indore, Madhya Pradesh- 452001 to verify genuineness of the Exporter M/s. Eathan Engineering (IEC No. AAKFE7247D). In this regard, a Reply was received from AC/CGST wherein, they have

mentioned that the Taxpayer M/s. Eathan Engineering (GSTIN No. 23AAKFE7247D1ZL) found closed at its PPOB. Registration of Taxpayer was cancelled suo-moto effective from 28.03.2024.

9.2. Letters dated 31.07.2024, 30.10.2024 and 15.11.2024 were forwarded to concerned GST Authorities i.e. Deputy/Assistant Commissioner of SGST, Indore Zone-2, Ratlam Division, Circle: Ratlam-1, Husainy Complex, Mitrniwas Road, Ratlam, Madhya Pradesh-457001 to verify genuineness of the Supplier M/s. Canof Overseas found existent at its PPOB, CN-207, 80, MG Road, Reliable Trade Centre, Ratlam-457001. M/s. Canof Overseas produced only Invoices in respect to the supplies made to the Exporter M/s. Eathan Engineering. No other documents including E-way bill were produced. Therefore, the supply appeared to be dubious.

10. Summons and Statements:

10.1. Further, in order to record the Statement of M/s. Eathan Engineering (IEC No. AAKFE7247D) under Section 108 of the Customs Act, 1962, 05 Summons were issued vide DIN No. 20241178NT0000121321 dated 01.11.2024 to appear on 08.11.2024, 20241178NT0000111811 dated 17.12.2024 to appear on 27.12.2024, 20250178NT000000ACCC dated 16.01.2025 to appear on 28.01.2025, 20251178NT000000D02E dated 13.11.2025 to appear on 18.11.2025, 20251178NT00008184E9 dated 19.11.2025 to appear on 24.11.2025 in the name of M/s. Eathan Engineering (IEC No. AAKFE7247D) to appear before the office of SIIB(X), 6th Floor, C-604, Jawaharlal Nehru Custom House, Nhava Sheva, Taluka: Uran, District: Raigad, Maharashtra-400707 under Section 108 of the Customs Act, 1962. However, the Exporter never turned up for the Statement. Although, vide E-Mail dated 18.11.2025, Shri Imran Ali, Proprietor of M/s. Eathan Engineering informed that he would come on 24.11.2025 to record his statement in respect of the Summons issued under Section 108 of the Customs Act. However, he did not appear on 24.11.2025 and did not communicate any reason, by Post or by Mail to the Department.

10.2. Further, on receipt of Summons vide DIN No. 20251178NT000092499C dated 13.11.2025, Shri Santosh Gajanan More, Director of Customs Broker Firm M/s. Smartlink Trans- Freight Pvt. Ltd. presented himself for the recording of the Statement under Section 108 of the Customs Act, 1962 on 14.11.2025 wherein he inter-alia stated that:

(i) On being asked regarding his association with M/s. Eathan Engineering, he stated that his friend, Shri Prabhakar Yadav, had arranged a telephonic meeting with Shri Imran Ali, one of the Proprietors of M/s. Eathan Engineering.

(ii) On being asked about the verification of KYC documents and the Physical Address of the Exporter, he stated that they had verified the IEC, GST Registration, Aadhaar Card and had also visited the Registered Address of the Firm.

(iii) On being asked about their role in connection with the subject consignment, he stated that they were entrusted solely with the task of Customs clearance, for which they charged an amount of Rs. 2,500/-.

(iv) On being asked as to why 02 Shipping Bills were filed for the same Shipment, he stated that they had initially filed Shipping Bill No. 2192286 dated 05.07.2024, but inadvertently mentioned the Exporter as the Manufacturer and recorded the Exchange Rate as 82.600. Consequently, a Revised Shipping Bill No. 2203658 dated 05.07.2024 was required to be filed.

(v) On being asked why the Exporter was not appearing to record his Statement, he stated that he was informed by the Exporter that he would appear and record his statement.

11. Investigation Summary:

11.1 The Exporter M/s. Eathan Engineering (IEC No. AAKFE7247D) had filed Shipping Bill No. 2203658 dated 05.07.2024 through their Authorized CHA M/s. Smartlink Trans-Freight Pvt. Ltd. for the export of "Turbocharger Vescep Part of Motor Engine JE-284-2-15A". The Total FOB Value of the Shipping Bill is Rs. 34,27,088/- and was destined for UAE.

11.2. Chartered Engineer Firm M/s. Gattini & Co. vide Report bearing Reference No. INS/CER/2425-146 dated 24.07.2024 stated that the goods covered under the subject Shipping Bill consisted of New Turbochargers. The Turbochargers were made of Aluminium and Iron. The Turbochargers was design specific with Type: 5435 101 4809. Based on the above, in our opinion/view as per the documents and details shown for the Turbochargers (used in 4,000 cc Diesel Engines) inspected, does not appear to fall in the SCOMET List. The Declared Value appears fair.

11.3. Further, Jurisdictional GST Authorities vide Letter dated 17.12.2024 informed that the Taxpayer M/s. Eathan Engineering (GSTIN No. 23AAKFE7247D1ZL) found closed at its PPOB. Further, the Supplier M/s. Canof Overseas found existent at its PPOB. However, M/s. Canof Overseas produced only Invoices in respect to the supplies made to the Exporter M/s. Eathan Engineering. No other documents including E-Way Bill were produced. Hence, from the above facts, it appears that the Exporter is non-existent and non-genuine. Hence, the Exporter M/s. Eathan Engineering (IEC No. AAKFE7247D) have rendered themselves liable to Penalty in terms of Section 114AC of the Customs Act, 1962.

11.4. The GST Authorities have verified that the Exporter is non-existent and the purported Supplier's supply is a mere paper transaction without any evidence of movement of goods. Further, the Remittance in subject Shipping Bill and the subsequent 07 Shipping Bills have not been received as on date. The aforementioned facts reveal that these exports made by M/s. Eathan Engineering appears to be fraudulent and has been attempted by the Exporter for purpose of claiming ineligible IGST & RODTEP and also to support unscrupulous Trader to avail fraudulent ITC under the GST Act. It therefore appears that the M/s. Eathan Engineering (IEC No. AAKFE7247D) have rendered themselves liable to Penalty in terms of Section 114(iii) of the Customs Act, 1962, as the goods are proposed for confiscation under Section 113(ja) of the Customs Act, 1962. On perusal of the GSTIN Portal, it was found that the Exporter's GSTIN was cancelled suo-moto on 28.03.2024, only 28 days after it was issued. However, the Exporter subsequently filed a Shipping Bill through their Customs Broker. As the Exporter lacked a valid GSTIN at the time of filing, this action appears to constitute an attempted fraudulent export. The Exporter, who has been found to be non-existent and the same confirmed by GST Authorities, appears to have knowingly and intentionally signed & used the documents with mala-fide intent to avail undue export benefits in form of IGST refund. It appears he was well aware of the violations committed by him and hence did not appear before the Department in spite of several opportunities granted to him. Therefore, M/s. Eathan Engineering appears to be also liable for Penalty in terms of Section 114AA of the Customs Act, 1962.

11.5. For the subsequent Shipping Bills as mentioned in TABLE-II, Shipping Bill No. 4196354 dated 20.09.2024 mentioned at Sr. No. 02 in TABLE-II, wherein Foreign Remittance was not received by the Exporter and thereby in a manner which rendered the said goods liable for confiscation in terms of Provisions of Section 113(ja) of the Customs Act, 1962. If an amount of RODTEP has been paid to an Exporter but the Sale Proceeds in respect of such export goods have not been realized or partially received within the time allowed under the Foreign Exchange (FEMA), 1999, such RODTEP Amount is to be recovered. Hence, the Export Incentives claimed by the Exporter in all the Shipping Bills shall be demanded back along with applicable Interest in terms of Notification No.

76/2021-Customs (N.T.) dated 24.09.2021 and 24/2023-Customs (N.T.) sated 01.04.2023 and Section 28AAA read with Section 28AA of the Customs Act, 1962.

11.6. From the above discussion, it appears that the M/s. Eathan Engineering (IEC No. AAKFE7247D) have rendered themselves liable for Penalty in terms of Section 114AB of the Customs Act, 1962 on account of claiming and receipt of Export Benefit/Incentives though the Foreign Remittance in the Shipping Bill No. 4196354 dated 20.09.2024 mentioned at Sr. No. 02 in TABLE-II, filed by the Exporter not received till date.

12. On scrutiny of the Offence Report, the Role of Customs Broker emerged as below:

12.1 **Regulation 10(d) of the CBLR, 2018** which reads as *"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 of Customs or Assistant Commissioner of Customs, as the case may be"*

As per the Offence report, the Customs Broker has failed to do in the instant case since E-Way Bill was not provided by the Exporter of his inward supply and the same was not verified by the Customs Broker. In spite of no E-Way Bill produced of the inward supply, the Customs Broker aided and abetted with the Exporter to claim ineligible IGST refund. Customs Broker has also failed to bring this issue to Deputy Commissioner of Customs or Assistant Commissioner of Customs, Export Docks. Due to above act of commissions and omissions, it appears the said CB failed to comply with provisions of regulation 10(d) of CBLR, 2018.

12.2 **Regulation 10(n) of the CBLR, 2018** which reads as *"A Customs Broker shall 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 Customs Broker has to verify the antecedents of the Exporter by using reliable, independent, authentic documents, data or information which the Customs Broker has failed to do in this case as GST Registration of Taxpayer was cancelled suo-moto effective from 28.03.2024. The Customs Broker in his voluntary Statement recorded under Section 108 of Customs Act, 1962 has inter-alia stated that he had telephonically contacted the Exporter through his friend Shri Prabhakar Yadav. Further, he stated that he verified the address physically, but could not produce any evidence of having done so by way of photographs of the establishment and the Exporter. Thus, it appears that the CB has violated the provisions of regulation 10(n) of CBLR 2018.

13. Thus, in view of the above discussions in the above paras, prima facie, it appears that the Customs Broker has failed to fulfil the obligations under the provisions of Regulation 10(d) and 10 (n) of the CBLR, 2018 and the contravened the same.

14. In view of the above, in terms of Regulation 17(1) of CBLR, 2018, the Customs Broker, M/s. Smartlink Trans-Freight Pvt. Ltd. (CB No. 11/2642) is hereby called upon to show cause, as to why:

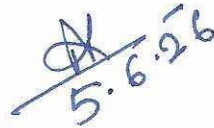
i. The license bearing CB Code No. ABECS4768FCH001 (CB No. 11/2642), issued to them should not be revoked;

- ii. Security deposit should not be forfeited &
- iii. Penalty should not be imposed, upon them under Regulation 14 read with 17 & 18 of the CBLR, 2018 for their failure to comply with the provisions of CBLR, 2018, as elaborated in above paras within 30 days from the date of issue of this notice.

15. 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 Pallavulu Praveen Kumar, AC who shall conduct inquiry under Regulation 17 of CBLR, 2018. If no reply is received within the stipulated time, 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.

16. 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 thereunder or any other law for the time being in force.

Enclosures: Copy of the Offence Report in the form of SCN No. 90/2026-27/ADC/CEAC/NS-II/CAC/JNCH dated 15.04.2026.

A handwritten signature in blue ink, followed by the date '5.6.26' written below it.

(AJAY KUMAR PANDEY)
Principal Commissioner of Customs (General)
New Customs House, Mumbai

To,

M/s. Smartlink Trans-Freight Pvt. Ltd. (CB No. 11/2642)
1002 Love Spring Tower, Sector 7 Plot no. 11,
Kamothe, Raigadh-410209

Copy to:

1. The Pr. / Chief Commissioner of Customs, Mumbai Zone-I, II, III.
2. The Pr. Commissioner/ Commissioners of Customs, Mumbai Zone-I, II, III.
3. CIU's of NCH, ACC & JNCH.
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