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,

बेलार्ड इस्टेट,मुंबई - 400001

BALLARD ESTATE, MUMBAI – 400001

F.NO. GEN/CB/300/2026-CBS **Date:** 14/07/2026

DIN: 20260777000000222BOD

<u>SHOW CAUSE NOTICE No. २२/2026-27 CBS</u>

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 in respect of the role of Customs Broker M/s. Smartlink Trans-Freight Pvt. Ltd. has been received in this office in the form of Show Cause Notice No.254/2026-27/COMMISSIONER/NS-II/CAC/JNCH dated 25.05.2026 issued by the Commissioner of Customs, NS-II, Jawaharlal Nehru Custom House, Nhava Sheva, along with the relied upon documents, pertaining to investigation conducted against exporter M/s. Export Bloom Innovation (IEC No. FLUPS7690C) for attempted export of expired Non-Alcoholic Beer under Shipping Bill Nos. 7330900 and 7331190, both dated 26.11.2025. The offence report also examines the role of the present Customs Broker in filing Shipping Bill Nos. 7270521 and 7270532, both dated 24.11.2025, on behalf of the same exporter

Brief Facts of the Case

3. On the basis of Risk Analysis and NCTC Alert No. 617/EXP/2025-26, four risky Shipping Bills filed by exporter M/s. Export Bloom Innovation (IEC No. FLUPS7690C) were identified for detailed scrutiny. Among these, Shipping Bill Nos. 7270521 and 7270532, both dated 24.11.2025, were filed through Customs Broker M/s. Smartlink Trans-Freight Pvt. Ltd. for export of Non-Alcoholic Beer to M/s. Al Barseem General Trading L.L.C., UAE.

4. Investigation revealed that although the aforesaid Shipping Bills were filed through the Customs Broker, they were never registered in ICES and no export clearance was undertaken against them. Subsequently, the same exporter filed Shipping Bill Nos. 7330900 and 7331190, both dated 26.11.2025, through another Customs Broker, namely M/s. TAS Clearing & Forwarding LLP, for export of the same commodity to the same consignee in the United Arab Emirates.

5. Considering the intelligence inputs that the supply chain of the exporter appeared to be manipulated and that the goods were being overvalued for fraudulent availment of export incentives, SIIB(X) placed the said consignments under Hold Order No. 170/2025-26 dated 02.12.2025. The consignments were subjected to one hundred percent examination under Panchanama dated 04.12.2025 in the presence of independent Panch witnesses, authorised representatives of the exporter and the Customs Broker. During examination, it was found that all the packages contained cans of Non-Alcoholic Beer bearing "Best Before August 2025", although the Shipping Bills had been filed in November, 2025. Thus, the goods had already expired prior to export.

6. Representative samples were drawn and forwarded to the Deputy Chief Chemist as well as the Food Safety and Standards Authority of India (FSSAI). The Deputy Chief Chemist confirmed that the goods were Non-Alcoholic Beverages having nil ethanol content, while the FSSAI laboratory confirmed that the samples were already expired at the time of receipt and examination. Thus, the investigation established that the exporter had attempted to export expired food products in contravention of the provisions of the Food Safety and Standards Act, 2006 with an intention to claim inadmissible IGST refund.

7. Further investigation conducted by SIIB(X) revealed that summons issued under Section 108 of the Customs Act, 1962 to the exporter were repeatedly returned undelivered. Neither the proprietor nor any representative of the exporter appeared before the investigating authority. Accordingly, the investigation concluded that the exporter was not functioning from the declared address and appeared to be a non-genuine entity.

8. In order to ascertain the role of all persons connected with the attempted export, statements of the Customs Brokers, the forwarding agents and other concerned persons were recorded under Section 108 of the Customs Act, 1962.

9. During investigation, it emerged that prior to filing of Shipping Bill Nos. 7330900 and 7331190 through M/s. TAS Clearing & Forwarding LLP, the exporter had initially engaged the present Customs Broker, M/s. Smartlink Trans-Freight Pvt. Ltd., through freight forwarding company M/s. IndiKos Forwarding Private Limited, for filing Shipping Bill Nos. 7270521 and 7270532 dated 24.11.2025. The documents pertaining to the exporter, including KYC documents, invoices and packing lists, were transmitted through the forwarding agent and not directly by the exporter. The Shipping Bills were filed by the Customs Broker; however, they were never registered and no further customs clearance was undertaken.

10. The investigation further disclosed that after filing the Shipping Bills, the Customs Broker came across discrepancies relating to the export transaction. Consequently, the Customs Broker declined to continue handling the export consignment. Thereafter, the exporter, through the same forwarding agency, engaged another Customs Broker, namely M/s. TAS Clearing & Forwarding LLP, which filed fresh Shipping Bills for the same goods on 26.11.2025. The subsequent investigation culminated in interception of the goods and detection of the attempted export of expired food products.

11. Statement of Customs Broker

Statement of Shri Santosh Gajanan More, Director and H-Card Holder of M/s. Smartlink Trans-Freight Pvt. Ltd., was recorded under Section 108 of the Customs Act, 1962 during the course of investigation, wherein he, inter alia, stated as under:

(i) That M/s. Smartlink Trans-Freight Pvt. Ltd. was engaged for filing Shipping Bill Nos. 7270521 and 7270532, both dated 24.11.2025, on behalf of exporter M/s. Export Bloom Innovation.

(ii) That the export work was received through M/s. IndiKos Forwarding Private Limited, and there was no direct interaction with the exporter at any stage.

(iii) That the Customs Broker had received the KYC documents and other export documents through the forwarding agent and processed the Shipping Bills on the basis of the documents so received.

(iv) That the Shipping Bills filed by the Customs Broker were not registered and no export clearance was undertaken.

(v) That during processing of the export documents, certain discrepancies were noticed, including non-availability of FSSAI related documents and local purchase invoices in support of procurement of the export goods.

(vi) That in view of such deficiencies, the Customs Broker decided not to proceed further with the export consignment.

(vii) That the exporter thereafter got the export documents processed through another Customs Broker.

(viii) That information regarding the discrepancies was subsequently communicated to Customs vide communication dated 19.12.2025.

(ix) Shri Santosh Gajanan More stated that apart from filing the Shipping Bills, no further customs clearance activity was undertaken by M/s. Smartlink Trans-Freight Pvt. Ltd. in respect of the impugned goods.

12. Statement of Shri Vinayak Vasant Gulik

During investigation, statement of Shri Vinayak Vasant Gulik, Assistant Manager (Operations), M/s. IndiKos Forwarding Private Limited, was recorded under Section 108 of the Customs Act, 1962.

He, inter alia, stated that:

(i) The exporter M/s. Export Bloom Innovation was introduced through Shri Ajay Canser of M/s. Harbor Logistics Private Limited.

(ii) Initially, documents relating to another exporter namely M/s. Visionary Exports were sent to M/s. Smartlink Trans-Freight Pvt. Ltd.; however, since the IEC of the said exporter was deactivated, fresh documents pertaining to M/s. Export Bloom Innovation were subsequently forwarded.

(iii) Based upon the documents received, M/s. Smartlink Trans-Freight Pvt. Ltd. filed Shipping Bill Nos. 7270521 and 7270532, both dated 24.11.2025.

(iv) Thereafter, M/s. Smartlink Trans-Freight Pvt. Ltd. expressed its inability to continue with the export work and refused to handle the consignment.

(v) Following such refusal, M/s. IndiKos Forwarding Pvt. Ltd. approached M/s. TAS Clearing & Forwarding LLP, which subsequently filed Shipping Bill Nos. 7330900 and 7331190, both dated 26.11.2025, in respect of the same goods destined for the same overseas buyer.

(vi) Shri Vinayak Gulik further confirmed that the work assigned to M/s. TAS Clearing & Forwarding LLP pertained to the same export transaction which had initially been handled by M/s. Smartlink Trans-Freight Pvt. Ltd.

13. Statement of Shri Ajay Doulat Canser

Statement of Shri Ajay Doulat Canser, Director of M/s. Harbor Logistics Private Limited, was also recorded under Section 108 of the Customs Act, 1962.

He, inter alia, stated that:

(i) He had received export documents from M/s. Export Bloom Innovation.

(ii) He forwarded the export documents to M/s. IndiKos Forwarding Private Limited for filing of Shipping Bills.

(iii) Confirmation was given to M/s. Smartlink Trans-Freight Pvt. Ltd. for filing Shipping

Bill Nos. 7270521 and 7270532.

(iv) Subsequently, he came to know that M/s. Smartlink Trans-Freight Pvt. Ltd. had refused to continue with the export work.

(v) Thereafter, the exporter consented to engaging another Customs Broker and accordingly Shipping Bill Nos. 7330900 and 7331190 were filed through M/s. TAS Clearing & Forwarding LLP.

(vi) He confirmed that the change of Customs Broker took place after M/s. Smartlink Trans-Freight Pvt. Ltd. declined to proceed with the shipment.

14. Summary of Investigation

The investigation conducted by SIIB(X), JNCH has established that M/s. Smartlink Trans-Freight Pvt. Ltd. had initially undertaken customs clearance work for exporter M/s. Export Bloom Innovation and filed Shipping Bill Nos. 7270521 and 7270532, both dated 24.11.2025. The Shipping Bills, however, remained unregistered.

The evidence brought on record through the statements of Shri Santosh Gajanan More, Shri Vinayak Gulik and Shri Ajay Doulat Canser consistently establishes that the Customs Broker noticed discrepancies relating to the export transaction and, therefore, decided not to proceed further with customs clearance of the goods. Instead of immediately bringing the matter to the notice of the jurisdictional Deputy/Assistant Commissioner of Customs, the Customs Broker merely withdrew from the transaction. Consequently, the exporter succeeded in engaging another Customs Broker and filed fresh Shipping Bills for export of the same goods on 26.11.2025.

The offence report further reveals that Customs authorities subsequently intercepted the goods and found them to be expired food products intended for export with a view to claiming inadmissible IGST refund. It has also come on record that information regarding the discrepancies noticed by M/s. Smartlink Trans-Freight Pvt. Ltd. was communicated to Customs only on 19.12.2025, after Customs had already intercepted the consignment and initiated investigation.

Accordingly, the investigation prima facie indicates that although the Customs Broker refrained from undertaking further customs clearance, it failed to discharge the statutory obligation cast upon it under Regulation 10(d) and 10(n) of the Customs Brokers Licensing Regulations, 2018 by not promptly bringing the non-compliance to the notice of the proper Customs officer.

16. Role of Customs Broker

The offence report, statements recorded under Section 108 of the Customs Act, 1962, and the relied upon documents have been carefully examined to ascertain the role of M/s. Smartlink Trans-Freight Pvt. Ltd. in the instant case. Upon examination of the facts and evidence available on record, it appears that the Customs Broker has failed to discharge the statutory obligations cast upon it under the following provision of the Customs Brokers Licensing Regulations, 2018:

16.1 Regulation 10(d) of the Customs Brokers Licensing Regulations, 2018, which reads as under:

"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."

It is observed that the Customs Broker filed Shipping Bill Nos. 7270521 and 7270532, both dated 24.11.2025, on behalf of M/s. Export Bloom Innovation. During the course of processing the export documents, the Customs Broker noticed deficiencies in the export transaction and, therefore, did not register the Shipping Bills or proceed further with customs clearance. However, instead of promptly bringing such non-compliance to the notice of the jurisdictional Deputy Commissioner/Assistant Commissioner of Customs, as mandated under Regulation 10(d) of CBLR, 2018, the Customs Broker merely withdrew from the transaction.

The investigation further revealed that the exporter subsequently engaged another Customs Broker and filed fresh Shipping Bill Nos. 7330900 and 7331190, both dated 26.11.2025, for export of the same goods. The discrepancies noticed by M/s. Smartlink Trans-Freight Pvt. Ltd. were communicated to Customs only vide letter dated 19.12.2025, after the goods had already been intercepted by Customs authorities and investigation had commenced.

Regulation 10(d) casts a statutory obligation upon a Customs Broker not only to advise its client to comply with the provisions of the Customs Act and allied laws but also, in the event of noticing any non-compliance, to promptly bring the same to the notice of the jurisdictional Deputy Commissioner or Assistant Commissioner of Customs. Mere withdrawal from the transaction without informing the proper Customs officer does not absolve the Customs Broker of this statutory responsibility.

Therefore, in view of the foregoing facts and evidence available on record, it appears that M/s. Smartlink Trans-Freight Pvt. Ltd. has failed to discharge the obligations prescribed under Regulation 10(d) of the Customs Brokers Licensing Regulations, 2018 and has, prima facie, contravened the said Regulation.16.2

16.2 Regulation 10(n) of the Customs Brokers Licensing Regulations, 2018, which reads as under:

"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."

It is observed that M/s. Smartlink Trans-Freight Pvt. Ltd. filed Shipping Bill Nos. 7270521 and 7270532, both dated 24.11.2025, on behalf of M/s. Export Bloom Innovation. Before undertaking Customs clearance work and filing Shipping Bills on behalf of an exporter, the Customs Broker is required to verify the correctness of IEC, GSTIN, identity of its client and functioning of the client at the declared address by using reliable, independent and authentic documents, data or information.

However, the statement of Shri Santosh Gajanan More, Director of M/s. Smartlink Trans-Freight Pvt. Ltd., reveals that no physical verification of the exporter's premises was conducted and the Customs Broker relied entirely upon the forwarding agent for verification of the exporter. The documents pertaining to the exporter were also received through M/s. IndiKos Forwarding Private Limited and the Customs Broker had no direct interaction with the exporter. The findings in the offence report expressly record that Smartlink failed to verify the identity of M/s. Export Bloom Innovation before filing the two Shipping Bills.

Further investigation revealed that the exporter failed to appear in response to summons issued under Section 108 of the Customs Act, 1962. Two summonses issued to the exporter were returned due to non-existence of the recipient at the declared principal place of business. It has also been recorded that no person from M/s. Smartlink Trans-Freight Pvt. Ltd. had ever met the exporter or any employee of the exporter. The investigation accordingly brought out that M/s. Export Bloom Innovation and its supply chain appeared to be non-genuine and non-existent and had allegedly been created to facilitate fraudulent export and availment of illegitimate IGST refund.

`The above facts indicate that the Customs Broker failed to carry out adequate and independent verification of the identity and functioning of its client before filing the Shipping Bills. Had the Customs Broker exercised the due diligence mandated under Regulation 10(n) by using reliable, independent and authentic documents, data or information, the non-genuine nature and non-functioning of the exporter at its declared address could have been detected before undertaking the Customs clearance work.

Therefore, it appears that M/s. Smartlink Trans-Freight Pvt. Ltd. failed to verify the identity and functioning of M/s. Export Bloom Innovation at its declared address in the manner prescribed under Regulation 10(n) of the CBLR, 2018 and has, prima facie, contravened the said Regulation

17. 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.

18. 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.

19. 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 Anil D Shikhare, 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.

20. 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. 254 /2026-27/COMMISSIONER/NS-II/CAC/JNCH dated 25.05.2026.

19.7.26

(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.
4. EDI of NCH, ACC & JNCH.
5. BCBA
6. Office Copy.
7. Notice Board.