



F.No.GEN/CB/219/2024-CBS/NCH

Date: 11.06.2024

DIN No. 2024067700000000A3E7

ORDER No. 22/2024-25

**UNDER REGULATION 16 OF THE CUSTOMS BROKER LICENSING
REGULATION, 2018**

M/s. Saraimx Logistics Pvt. Ltd. CB No. 11/2640 (PAN NO. ABACS8742F), having address at Office No. 701, Ruturaj CHS, Pendse Nagar, Cross Road, Dombivali, Thane, Maharashtra-421201, (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/2640 (PAN No. ABACS8742F), issued by the Commissioner of Customs, Mumbai under Regulation 7(2)(b) of the CBLR, 2018, and as such they are bound by the regulations and conditions stipulated therein.

2. An Offence Report in the form of Show Cause Notice No. 133/ADC/ADJ(X)/2022-23/ACC dated 31.03.2024, issued by ADC, Export, ACC, Mumbai Customs Zone-III was received by CBS, NCH, wherein inter-alia following were informed:

2.1 M/s. Askon Enterprises (IEC-GOFPP5832C), (hereinafter referred to as "the Exporter") having declared address in IEC as 1/6, Jai Ambika Niwas, Garibachawada Chawl, Phule Road, Ganesh Mandir, Dombivli West, Kalyna Thane, Maharashtra-421202 had filed Shipping Bill Nos. 2665503 dated 07.07.2022, 2679950 dated 08.07.2022, 2692376 dated 08.07.2022, 2702158 dated 08.07.2022, 2702251 dated 08.07.2022, 2798840 dated 13.07.2022, 2798851 dated 13.07.2022, 2799540 dated 13.07.2022, 2816791 dated 14.07.2022 hereinafter mentioned "The Subject Shipping Bills") through their Customs Broker M/s Saraimx Logistics Pvt. Ltd. (PAN No. ABACS8742F) having total declared FOB value of Rs. 2,78,58,255.5/- under the drawback/LUT scheme for the claim of drawback of Rs. 5,53,109.01/-, ROSCTL, Rs. 7,40,599/- and RODTEP Rs. 345/.

2.2. On the basis of Risk Analysis, the NCTC, Mumbai had informed to SIIB Export, ACC, vide their email dated 15.07.2022 that M/s. Askon Enterprises (IEC-GOFPP5832C), had filed the 09 risky SBs at INBOM4 i.e Air Cargo Complex, Mumbai Zone-III for Risky Commodity i.e Readymade Garments (RMGs) destined to risky countries i.e. Sudan and Nigeria.

between 12.05.2022 and 18.07.2022 as per data retrieved from EDI 1.5 System. It was further observed that out of total 09 Shipping Bills filed by the exporter LEO was already given for 05 shipping bills before receiving alert and remaining 04 shipping bills were purged after 30 days. Further, Data was retrieved from EDI 1.5 System and it was found that the exporter had not claimed IGST.

2.4 BRC Status of Past Exports:-

Apart from above mentioned 09 shipping bills, there was no previous exports as per data retrieved from ICES system. BRC against these 09 Shipping Bills had not been realized till then.

2.5 Inquiry of GST Suppliers:

A letter dated 29.07.2022 was forwarded to AC/CGST, Thane City to investigate into existence of exporter, M/s Askon Enterprises; with a request for verification of GST Registration No. 27GOFPP5832C1ZU and the inward supply of M/s. Askon Enterprises. It was also requested to verify genuineness of ITC and comment on the admissibility of IGST refund in the instant Case as per the Circular No. 16/2019-Customs (F.No. 450/119/2017-Cus-IV(Pt.I) dated 17.06.2019. In this regard, a letter dated 20.07.2022 issued vide F. NO. V/CGST/TR/AE/Askon/464/22- 23/1686 from Joint Commissioner CGST & C. Ex, Thane Rural (RUD-1) was received. Vide the letter, it was stated that during the visit, the said address of the exporter was not found in existence. The SIIB (X) vide letter dated 26.09.2022 requested Director, General DGFT, to cancel the IEC No. GOFPP5832C of M/s. Askon Enterprises in view of the non-existence of the firm at the registered address. Further, a letter dated 23.09.2023 was sent to Joint Commissioner CGST & C. Ex, Thane Rural requesting to forward the outcome/action taken report in due course of the investigation done by their office.

2.6 Summons to the Exporter: -

In furtherance of the investigation, the Summons under Section 108 of the Customs Act, 1962 were sent to Mr. Rohidas Vithal Pednekar, Proprietor of M/s Askon Enterprises, to appear before SIIB(X) on 17.08.2022 and 29.08.2022, however, the same returned back. In this regard, a letter dated 29.08.2022 was received from the Exporter, stating therewith that they were unable to attend the said summons due to health reason. Thereafter, a summon was issued to Mr. Rohidas Vithal Pednekar on 06.10.2022 and 17.10.2022 but no one appeared for recording of the statement.

Further, a visit was conducted by the Investigative Agency to the premises of M/s. Askon Enterprises on 01.03.2023. During the visit, the exporter appeared to be non-existent on its principal place of business. Whereas, various summons to the exporter on their addresses given on the Import Export Code were issued. However, they failed to attend the SIIB(X) office for giving oral as well as documentary evidences in support of genuineness of their export. Hence prima facie, it appeared that the exporter did not want to attend the investigation for giving evidences and oral statement.

2.8 Summons to the Customs Broker:

Summon under Section 108 of the Customs Act, 1962 was issued to the CB to be present on 04.10.2022 in the office of Investigative Agency. Shri Vishal Gyanchandra Gupta, CEO of Saraimx Logistics Pvt. Ltd. appeared before the Investigative Agency to provide evidence and requisite documents. He submitted Power of Attorney issued by F Card No. 1922/2021 holder Smt Ankita Girish Malhotra of M/s Saraimx Logistics Pvt. Ltd., authorising him to give the statement. The statement of Shri Vishal Gyanchandra Gupta, Employee of M/s Saraimx Logistics Pvt Ltd was recorded under section 108 of the Customs Act, 1962. In the said statement Shri Vishal Gyanchandra Gupta inter-alia stated that-

- M/s Saraimx Logistics Pvt. Ltd. is 04 years old in Mumbai. The company was incorporated as Pvt Ltd Company in 2018. He has been working in the company for 02 Years and was appointed as CEO since his appointment.
- The appointment of M/s. Saraimx Logistics Pvt. Ltd. for acting as a Customs Broker on their behalf was done by the exporter M/s Askon Enterprises in June, 2022 and he submitted the authority letter for the same.
- Exporter contacted himself to the marketing team of their company, after that further communication work were done on phone calls by the marketing team.
- Further the exporter gave the Authority letter dated 15.06.2022 authorizing Saraimx Logistics Pvt. Ltd. for the customs clearance related work.
- He submitted copies of IEC, GST, PAN Card, ADHAAR Card, ITR for assessment year 2021-22, Bank Statement copy of Exporter.

- Their office person physically verified the address mentioned in GST registration copy i.e. 1/6, JAI AMBIKA NIWAS, GARIBACHAWADA CHAWL, PHULE ROAD, GANESH MANDIR, DOMBIVALI WEST, KALYAN, THANE, MAHARASHTRA, 421202. The Mobile number of exporter is 9152836830 and mail id - askonenterprises22@gmail.com. They were not getting any response now from the exporter on the said mobile number.
- They have carried out First time export procedure of M/s Askon Enterprises. They have last communicated exporter on 15/07/2022, when they raised all the bills and asked for their payment against custom clearance and forwarding, as the exporter committed that he will make the payment soon and till date they are following for their payment but no response was there from the exporter side.
- They received the export related documents by courier or by hand via exporter's representative, after receiving documents, they used to make checklist, they used to take approval also via phone call/whatsapp from the Exporter. M/s Askon Enterprises, then after approval from M/s. Askon Enterprises, they used to file Shipping Bill on ICEGATE portal. Once shipping bill generated, they would proceed to airline space for cargo booking.
- From 15th June, 2022, till date, they filed 5 SBs for M/s Askon Enterprises. On being asked about the status of shipping bills 2665503 dated 07.07.2022, 2679950 dated 08.07.2022, 2798851 dated 13.07.2022 and 2816791 dated 14.07.2022, he said Shipping Bills were filed by us but they did not receive the cargo from the exporter's side.
- They as a Custom Broker verified the correctness of the classification declared by the exporter, restrictions or prohibition. They used to take Invoice and Packing List and verify them for classification as per description in invoice. And the scrutinization for the same was done by the CB. They received the documents of M/s Askon Enterprises by courier/by hand via exporter's representative.
- The goods directly came to Air Cargo Complex by their transport and the goods were not verified before examination. They checked only number of cartons, marks and number at the time of carting the goods. During Examination of the goods their representative were present. They submitted the documents online on ICEGATE from their office.
- They charged Rs. 3000 per shipping bill. They had not received any amount till date.

goods covered under shipping bills of M/s Askon Enterprises.

2.9 Analysis of Financial Transaction:

Even after multiple summons, the exporter did not present himself/nor provided documentary evidence. In the furtherance of the investigation, the Bank details in respect of M/s. Askon Enterprises was retrieved from the system and it was found that the AD code of the exporter is IDIB000K683 and the Account No. 7206237914 of Indian Bank, Khar Branch, Mumbai. A letter addressed to Indian Bank, Khar Branch for provisional attachment of Bank account of M/s. Askon Enterprises u/s 110(5) of the Customs Act, 1962 was sent on 23.08.2022. Further, in the letter addressed to bank, KYC details and bank statement of the exporter were also requested. Moreover, a letter dated 23.08.2022 addressed to Income tax department was sent to provide any other bank details in addition to the bank details as mentioned above and address details in respect of the exporter available with them.

During scrutiny of Bank Statement of M/s Askon Enterprises, it was found that one transaction dated 06.09.2022 received Rs 10,00,000/- by M/s. Active traders in the account of M/s Askon Enterprises and thereafter on **07.09.2022** the amount of Rs 10,00,059/- was further transferred to M/s Saraimax Logistics Pvt Ltd. M/s Saraimx Logistics is the CB in the instant case. Such an evidence of a substantial transaction between the Exporter and the CB was in complete contradiction with the statement dated **04.10.2022** of Shri Vishal Gyanchand Gupta, CEO of Saraimx Logistics Pvt. Ltd wherein he, inter-alia stated that "*the exporter and CB had communicated last on 15.07.2022, when CB raised all the bills and asked for their payments against custom clearance and forwarding, as the exporter committed to make the payment soon and till date they were following for their payment but no response was from the exporter side.*" **However, the above said transfer of amount of Rs 10,00,059/- was done on 07.09.2022.** The emergence of such a material fact during the investigation, was in complete contradiction with the statement dated 04.10.2022 of the representative of the CB recorded under Section 108 of the Customs Act, 1962.

2.10 In this regard, again a summon, was issued to the CB M/s Saraimx Logistics Pvt. Ltd. to appear on 29.11.2022. However, they submitted a letter for non- appearance on 29.11.2022 due to health reason. Accordingly, a summon was issued to M/s Saraimx Logistics Pvt. Ltd. to appear on 07.12.2022, further another summons issued to Custom Broker appear on 02.01.2023, However they

2.11 A search was conducted on 28.03.2023 under Search Warrant No. SW/13/22-23 ACC dated 28.03.2023 at the office premises of CB M/s Saraimx Logistics Pvt. Ltd. situated at Office No. 1011, 10th Floor, V Times Square, Plot. No.3, Sector-15, CBD Belapur-400614. The search was conducted under Panchanama dated 28.03.2023. During the search, the officers found certain documents relevant to the investigations, which were taken over by the officers under the relevant provisions of the Customs Act, 1962. The list of the said documents is as follows: -

- (i) Copies of the KYC Documents;
- (ii) CHA Authority Letter of First Export Registration;
- (iii) Certificate of incorporation of Saraimx Logistics Pvt. Ltd.;
- (iv) Askon Enterprises- copies of shipment documents;
- (v) Accounts statements of Saraimx Logistics Pvt. Ltd. (ICICI Bank from Year 01/04/2022);
- (vi) Accounts statements of Saraimx Logistics Pvt. Ltd. (Indusind Bank from Year 01/04/2022)
- (vii) Ledger Details of Exporter Askon Enterprises

2.12 Statement dated 03.04.2023 of CB:

Further, in response to Summons No. AK/861/2022-23 ACC(X) issued on 29.03.2023 Shri Vishal Gyanchandra Gupta, CEO of M/s Saraimx Logistics Pvt. Ltd. appeared on 03.04.2023 to give statement under section 108 of the Customs Act, 1962. In the said statement Shri Vishal Gyanchandra Gupta, CEO of M/s Saraimx Logistics Pvt. Ltd. Inter-alia stated that:

- Against the invoice, packing list, they make the checklist and after getting approval of the checklist from the shipper they file the checklist in Icegate and once they receive the shipping bill no. they proceed with carting and custom examination.
- They charge, agency charges Rs 3000/- per shipping bill.
- They have received the amount of Rs. 10,00,059/- from M/s Askon Enterprises against air freight and custom clearance which they had done for this shipper. IATA buy bill and sell bill of this amount is submitted, and ledger is also submitted and balance amount of 17,51,535/- is pending from the shipper to be collected. They made Air freight payment

| SB No & Date | Air Freight | Agency Charges |
|----------------------|--------------------|----------------|
| 2692376 & 08.07.2022 | 4,10,118/- | 3000/- |
| 2702251 & 08.07.2022 | 5,73,372/- | 3000/- |
| 2702158 & 08.07.2022 | 2,42,253/- | 3000/- |
| 2799540 & 13.07.2022 | 7,31,556/- | 3000/- |
| 2798840 & 13.07.2022 | 6,75,786/- | 3000/- |
| TOTAL | 26,33,085/- | 15000/- |

- As the total amount paid by them to IATA agent against the shipment of exporter for the shipment they had paid was Rs, 26,33,085/- out of which their total billing was of Rs. 27,51,537/- and he paid through NEFT Rs, 10,00,059/- to their company account and balance Rs. 17,51,535/- was still outstanding which was not paid by exporter till date. The entire bill related to that transaction i.e. buy bill and sell bill was also submitted. The Air freight, AMS charges, AWB Charges, paid by them to various authorities were also reflected in Bank Statements as well as ledger of IATA agent submitted.
- They verified the address mentioned in IEC and GST copies of M/s Askon Enterprises i.e 1/6, Jai Ambika Niwas, Garibchawada Chawl, Phule Road, Ganesh Mandir, Dombivali West, Kalyan, Thane- 421202 and it was verified by their office person Anil Kamble.
- They contacted the exporter on calls as major details were shared and communicated on calls;
- They had authority letter from exporter against that consignment in which he authorized them to do custom clearance.
- They do not have any idea of the suppliers of the exporter.

Investigation of M/s. Active Traders, who transferred Rs. 10,00,000/- to the Exporter

2.13. On further scrutiny of Bank statement of the exporter, M/s Askon Enterprises, it was found that there was one transaction of Rs 10, 00,000/- by M/s Active Traders. The bank statement along with KYC details of M/s Active Traders was obtained from the Bank. It is pertinent to mention here that M/s Askon Enterprises was found non-existent at their principal place of business. As reflected in the bank statement of M/s Active traders it was found that the

2, Near Roxy Cinema Opera, Mumbai-400004 as the same address was provided by the YES Bank, Khar Branch, Mumbai. In this regard search warrant no SW/10/2023-24 ACC was issued on 04.05.2023 for searching the premises of M/s Active traders. In the Search Report, it was found that there was no office in the name of M/s Active Trader. Accordingly, it appeared that M/s Active traders is non-existent at this address.

2.14. Further, a letter dated 10.05.2023 was issued to the Branch Manager, YES Bank, Dhobhi Talao, Mumbai regarding submission of detailed KYC of M/s Active Traders. An e-mail was received from YES Bank on 29.05.2023, wherein they annexed the detailed KYC of M/s Active Traders. On scrutiny of the detailed KYC, it was found in Adhaar Card of Shri Radheyshyam Nayak, proprietor of M/s Active Traders had address as Radheshyam Nayak S/o Ramlal Nayak, Subhash Colony, Dait Road, Pratap Nagar, Chittaurgarh, Rajasthan- 312001. A summon under section 108 of the Customs Act, 1962 was issued to Shri Radheyshyam Nayak, Proprietor of M/s Active Traders to appear on 21.06.2023, 07.07.2023, 08.08.2023. But no one appeared for the statement in this regard.

2.15. The Bank statement of M/s Active Traders was scrutinized and it was found that M/s Active Traders had transferred/ received huge amount (in Crores) in very short span of time. It appeared from the same that M/s. Active Traders was handling transfers of amount for various Traders/Vendors/Exporters. Also, it was found that M/s Active Traders accepted amount and transferred amount in very short duration of time and after that M/s Active Traders had ended activity of transferring of amount. Total Rs 62,87,35,345/- was Debited and Rs 62,87,36,557/- was credited in very short duration of time as the account was opened on 28.07.2022 and almost all the Transactions was made till December 2022 (i.e. 5 Months). In view of the above, some major Creditors/Debitors were identified from where M/s Active Traders accepted and Transferred huge amount. The details of the same is as follows: **(1)** R K Industries **(2)** Shree Jewels **(3)** Kariox Impex Pvt Ltd **(4)** RS Enterprise **(5)** Farmico Commodities Pvt Ltd **(6)** Vikas Enterprises **(7)** Maruti Trading **(8)** Ananya

2.16 Remittance Details:-

The exporter M/s Askon Enterprises filed total 09 Shipping Bills. The exporter had claimed Drawback under the said shipping bills under the provisions of Section 75 of the Customs Act, 1962 read with The Customs and

the sale proceeds in respect of such goods by or on behalf of the exporter in India within the time allowed under the Foreign Exchange Management Act, 1999 (42 of 1999). It was evident from the data available in ICES 1.5 System under the category Details of Defaulting IECs (FOB yet to be realized), that the foreign remittance has not been realized even after the expiry of the prescribed time-limit. In the event of non-realisation of sale proceeds, the drawback benefit claimed/availed deemed never to have been allowed and becomes rejectable/recoverable under relevant rules of the Customs and Central Excise Duties Drawback Rules, 2017. Further, in terms of CBIC Notification No. 77/2021-Customs (N.T.) dated 24th September, 2021 as amended, the duty credit allowed under the ROSCTL Scheme shall be subject to realization of sale proceeds in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible. Thus, such duty credit allowed under ROSCTL Scheme becomes liable for cancellation and recovery in terms of para 3, 4 and 5 of the notification ibid. Further, in terms of CBIC Notification No. 76/2021-Customs (N.T.) dated 23rd September, 2021 as amended, the duty credit allowed under the RODTEP Scheme shall be subject to realization of sale proceeds in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible. Thus, such duty credit allowed under RODTEP Scheme becomes liable for cancellation and recovery in terms of para 3, 4 and 5 of the notification ibid.

2.17. Role of the Exporter: -

- I. The Exporter, M/s Askon Enterprises had filed 09 shipping bills out of which 05 S/Bs with declared FOB value of Rs. 1,45,94,048/- claiming benefit of drawback of Rs. 3,11,710.02/-, RODTEP of Rs. 115/- and ROSCTL of Rs. 4,37,957/- were given LEO. Remaining 04, with declared FOB value of Rs. 1,32,64,207.08/- claiming benefit of drawback of Rs. 2,41,398.99/-, RODTEP of Rs. 230/- and ROSCTL of Rs. 3,02,642/- were not given LEO. All the shipping bills were filed under LUT scheme of IGST. All the 5 shipping bills have been filed through CHA M/s Saraimx Logistics Pvt. Ltd. The scrolls of these Shipping bills were not generated yet.
- II. The summons dated 02.11.2022, 02.02.2023 and 15.03.2023 were again issued to Mr. Rohidas Vithal Pednekar, Proprietor of M/s Askon Enterprises. However, the exporter did not turn up for recording of his statement. Therefore, it appeared that the exporter had nothing in their

investigation.

- III. The exporter had not submitted Invoices, Proof of receipt of goods, Lorry Receipts, E-Way Bills for transporting of subject goods, Supplier's Invoices, Proof of payment made to the Suppliers, Proof of the Taxes paid on the purchased goods in respect of the goods covered the above said shipping bills. The Exporter has failed to produce any document to proof his genuineness of Business transactions. Therefore, it appeared that the export goods were purchased from non-registered suppliers and no statutory duty were paid/levied by their suppliers to the Government Exchequer. Thus, the non-duty paid goods clearly indicated the complete mis-match of the exporter's supply chain, fraudulent exports of goods and availment of undue drawback and other export benefits like ROSCTL & RODTEP etc.
- IV. The Exporter did not submit any Bank Realisation Certificate (BRC) for the goods exported for all the shipping bills. Therefore, the exporter did not appear to be eligible for export incentives viz Drawback, ROSCTL & RODTEP under the provisions of Section 75 of Customs Act, 1962 read with second proviso to Rule 3(1) of the Customs and Central Excise Duties Drawback Rules, 2017, Notification No. 77/2021-Customs (N.T.) dated 24th September, 2021 and Notification No. 76/2021-Customs (N.T.) dated 23rd September, 2021.
- V. Therefore, the non-submission of export related documents by exporter to prove genuineness of business transactions, has resulted into non-disclosure of correct material particular and thereby attracting the provisions of Section 113(i) & 113(ia) of the Customs Act, 1962.
- VI. As per Section 113(ja) of the Customs Act, 1962, any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force shall be liable to confiscation. In the instant case, it appeared that the said exporter had filed the shipping bills for export under Letter of Undertaking (LUT) and availed the ITC credit though the supply chain, which seem non-existent, and availed undue drawback and other export benefits like ROSCTL & RODTEP etc without producing any relevant document to prove their genuineness of business transactions. The supplier of the exporter was been found to be fake. Thus, it appeared that the exporter was consciously involved in this whole racket of exporting the goods with mala-fide intention to avail undue drawback &

thereby attracting the provisions of Section 113 (ja) of Customs Act, 1962.

VII. The above acts of omission and commission by exporter M/s Askon Enterprises and Mr. Rohidas Vithal Pednekar, Proprietor of M/s Askon Enterprises resulted in violation of provisions of Section 50(2), 50(3) & 75(1) of the Customs Act, 1962 read with Section 11(1) of the Foreign Trade (Development And Regulation) Act, 1992, Section 7(1) & 8 of the Foreign Exchange Management Act, 1999, Rule 11 of the Foreign Trade (Regulations) Rules, 1993 and Regulation 9 of the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015. Thus, the all consignments appeared to be liable for confiscation (though not available physically) under Section 113(i), 113(ia) & 113(ja) of the Customs Act, 1962. The exporter and proprietor of M/s Askon Enterprises also appeared to be liable for penal action under Section 114(iii) and Section 114AA or section 117 of the Customs Act, 1962.

VIII. As per Rule 2 (a) of the Customs and Central Excise Duties Drawback Rules, 2017, the "drawback" in relation to any goods manufactured in India and exported, means the rebate of duty excluding integrated tax leviable under sub-section (7) and Compensation Cess leviable under subsection (9) respectively of section 3 of the Customs Tariff Act, 1975 (51 of 1975) chargeable on any imported materials or excisable materials used in the manufacture of such goods. It is pertinent to mention that during investigation, the proprietor of the firm M/s Askon Enterprises or any other persons concerned with the firm did not produce any documents like Tax-Invoices etc, in respect of impugned export goods of Shipping Bills, which could support genuine purchase and prove the payment of duty/tax, though they were offered enough opportunity through Summons under Section 108 of the Customs Act, 1962. Therefore, it appeared from the investigation that necessary ingredient of second proviso to Rule 3(1) of the Customs and Central Excise Duties Drawback Rules, 2017 is attracted in this case which does not permit any amount of drawback in such cases where no duty has been paid. Due to nonproduction/submission of required documents/information, it appeared that no statutory duty was levied on the purchase of the exported goods by the Exporter as the same were procured from Local Unregistered Suppliers. Also, the sale proceeds of the goods exported vide Shipping Bills have not been realized till date as per ICES 1.5 system. Thus, the drawback amount of Rs. 553109.01/- claimed/availed vide Shipping Bills

- IX. The duty credit under ROSCTL Scheme and RODTEP Scheme is allowed subject to realization of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), failing which such duty credit shall be deemed to be ineligible. The sale proceeds in respect of goods exported vide present as well as past Shipping Bills have not been realized so far. Further, the exporter appears to have violated the provisions of Customs Act, 1962 and other allied acts as enumerated above. Thus, the exporter's claim of Rs. 740599/- under ROSCTL scheme and Rs. 345/- under RODTEP Scheme appears liable for cancellation and recovery under Notification No. 77/2021-Customs (N.T.) dated 24th September, 2021 & Notification No. 76/2021-Customs (N.T.) dated 23rd September, 2021 as amended, read with Regulation 8 of Electronic Duty Credit Ledger Regulations, 2021.
- X. Therefore, the exporter M/s Askon Enterprises and Mr. Rohidas Vithal Pednekar Proprietor of M/s Askon Enterprises who had deliberately attempted to defraud the Government by claiming undue higher amount of drawback as well as export benefits. Thereby they acted in a manner which rendered the said goods liable for confiscation in terms of the provisions of Section 113 (i), 113(ia) and 113 (ja) of the Customs Act, 1962. Thus, they have rendered themselves liable to penalty in terms of Section 114 (iii) and 114AA or section 117 of the Customs Act, 1962.

2.18. Role of the Customs Broker:

- I. During investigation, the registered office of the Exporter was verified by SIIB(X), ACC, Mumbai and it was found that the office of the Exporter did not-exist at its principal place of business. The non-existence of the Exporter at its registered address was also corroborated by the jurisdictional GST Commissionerate report. In view of these, it appeared that the firm was non-existent at the registered address.
- II. Therefore, it appears that the submission of the CEO cum Authorized Representative of the Customs Broker, M/s Saraimx Logistics Pvt. Ltd, namely Vishal Gupta, in his statement dated 04.10.2022 & 03.04.2023 recorded under Section 108 of the Customs Act, 1962, that they had verified the premises of the Exporter, is incorrect and false. Hence, it appears that they tried to mislead the investigation. Thus, it appears that the CB did not verify the functioning of the exporter at the IEC address

- III. During the scrutiny of Bank Statement of M/s Askon Enterprises, it was found that one transaction dated 06.09.2022 received Rs 10,00,000/- by M/s. Active traders in the account of M/s Askon Enterprises and thereafter on **07.09.2022** the amount of Rs 10,00,059/- was further transferred to the CB, M/s Saraimax Logistics Pvt Ltd. Such an evidence of a substantial transaction between the Exporter and the CB was in complete contradiction with the statement dated **04.10.2022** of Shri Vishal Gyanchand Gupta, CEO of Saraimx Logistics Pvt. Ltd wherein he, inter-alia stated that *“the exporter and CB had communicated last on **15.07.2022**, when CB raised all the bills and asked for their payments against custom clearance and forwarding, as the exporter committed to make the payment soon and till date they were following for their payment but no response was from the exporter side.”* **However, the above said transfer of amount of Rs 10,00,059/- was done on 07.09.2022.** The emergence of such a material fact during the investigation, was in complete contradiction with the statement dated 04.10.2022 of the representative of the CB recorded under Section 108 of the Customs Act, 1962.
- IV. The Investigation of the entity, M/s. Active Traders, which transferred Rs. 10,00,000/- to the Exporter reveals that the trader was not only non-existent at its registered address but was also involved in the transaction of amount (in Crores) in a very short span of time. It appeared from the same that M/s. Active Traders was handling transfers of amount for various Traders/Vendors/Exporters. Also, it was found that M/s Active Traders accepted amount and transferred amount in very short duration of time and after that M/s Active Traders had ended activity of transferring of amount. Total Rs 62,87,35,345/- was Debited and Rs 62,87,36,557/- was credited in very short duration of time as the account was opened on 28.07.2022 and almost all the Transactions was made till December 2022 (i.e. 5 Months). Hence, it appears that the creation of an entity like M/s Active Traders was done primarily for effecting quick and fraudulent transfers with layering mechanism, and such an entity transferred the amount to the Exporter on 06.09.2022 and the Exporter in turn transferred the amount to the CB, M/s Saraimx Logistics Pvt. Ltd on 07.09.2022.
- V. In view of the findings as above, it appears that there was a nexus for defrauding the government exchequer and the export beneficiary is CB

Broker has resulted in contravention of the provisions of Regulation 10(d), 10(e), 10 (m) & 10(n) of the CBLR, 2018, and Section 50(2), 50(3) & 75(1) of the Customs Act, 1962 read with Section 11(1) of the Foreign Trade (Development And Regulation) Act, 1992, Section 7(1) & 8 of the Foreign Exchange Management Act, 1999, Rule 17 & 18 of the Customs and Central Excise Duties Drawback Rules, 2017, Rule 11 of the Foreign Trade (Regulations) Rules, 1993 and Regulation 9 of the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015. The failure of CB to verify the credentials of the exporter has resulted in violation of Regulation 10(n) of the CBLR, 2018 and Section 7 of the Foreign Trade (Development and Regulation) Act, 1992 read with Rule 12 of the Foreign Trade (Regulation) Rules, 1993 & Para 2.05(II)(i) of the foreign Trade Policy 2015-20.

3. From the facts of the case, it appears that the Customs Broker, M/s. Saraimx Logistics Pvt. Ltd. CB No. 11/2640 (PAN No. ABACS8742F), has failed to comply with the provisions of Regulation 10(d), 10 (e), 10(m) & 10(n) of CBLR, 2018: -

Legal Provisions of CBLR, 2018: -

Regulation 10 (d) of the CBLR, 2018: - *“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;”*

Regulation 10 (e) of the CBLR, 2018: - *“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;*

Regulation 10 (m) of the CBLR, 2018: - *“A Customs Broker shall discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;”*

Regulation 10 (n) of the CBLR, 2018: - *“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;”*

ROSCTL/RODTEP and availment of wrongful ITC credit in violation of 50(2), 50(3) & 75(1) of the Customs Act, 1962 read with Section 11(1) of the Foreign Trade (Development And Regulation) Act, 1992, Section 7(1) & 8 of the Foreign Exchange Management Act, 1999, Rule 17 & 18 of the Customs and Central Excise Duties Drawback Rules, 2017, Rule 11 of the Foreign Trade (Regulations) Rules, 1993 and Regulation 9 of the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015. In the instant case, the CB appears to have failed in advising his client to comply with the above mentioned provisions of the Customs Act, 1962 and other Allied Acts. Moreover, the CB also failed to bring the matter of such non-compliance to the Deputy Commissioner or Assistant Commissioner of Customs. Therefore, the CB violated the provisions of Regulation 10(d) of CBLR, 2018.

5. From the Offence Report, it is noticed that the scrutiny of Bank Statement of the Exporter, M/s Askon Enterprises, revealed that one transaction dated **06.09.2022** amounting to Rs 10,00,000/- credited by one M/s. Active traders in the account of the Exporter and thereafter on **07.09.2022**, the amount of Rs 10,00,059/- was further transferred to the account of the CB, M/s Saraimax Logistics Pvt Ltd. Such an evidence of a substantial and quick transaction between the Exporter and the CB was in complete contradiction with the statement dated **04.10.2022** recorded under Section 108 of the Customs Act, 1962 of Shri Vishal Gyanchand Gupta, CEO of Saraimx Logistics Pvt. Ltd wherein he, inter-alia stated that *"the exporter and CB had communicated last on 15.07.2022, when CB raised all the bills and asked for their payments against custom clearance and forwarding, as the exporter committed to make the payment soon and till date they were following for their payment but no response was from the exporter side."* **However, the above said transfer of amount of Rs 10,00,059/- was done on 07.09.2022 i.e way after admitted last conversation date of 15.07.2022 and way before the date of recording of statement by the CB.** The emergence of such a material fact during the investigation, was in complete contradiction with the statement dated 04.10.2022 of the representative of the CB recorded under Section 108 of the Customs Act, 1962. It is observed that the doubtful involvement of CB with the Exporter in the clearance of subject goods against the interest of revenue gets accentuated by the outcome of the investigation of the entity M/s. Active Traders, which prima facie appeared to be created solely for effecting quick and fraudulent transfers with layering mechanism, and such an entity transferred the amount to the Exporter on 06.09.2022 and the Exporter in turn transferred the amount

abetted and connived with Mr. Rohidas Vithal Pednekar in effecting fraudulent exports through M/s Askon Enterprises for availing ineligible export incentives. The Regulation 10 (e) of CBLR, 2018 casts a duty on the Customs Broker to exercise due diligence in communicating correct information to a client with reference to any work related to clearance of cargo. In the instant case, it appeared that the CB not only failed in his duty as mandated in Regulation 10 (e) of CBLR, 2018 but also appears to be the beneficiary of the subject export.

6. The Customs Broker (CB) is an agent authorized by the exporter to work on their behalf and they are entrusted with discharging their duty with utmost speed and efficiency. In the instant case, it appears that the CB not only delayed the investigation proceedings by not attending the recording of statement when they were summoned for the second time but also failed to present the Exporter or locate his whereabouts to the Investigative Agency. Therefore, it appears that the CB failed to comply with the duty mandated in Regulation 10 (m) of CBLR, 2018.

7. As per regulation 10(n), it is mandatory for a Customs Broker to 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; Whereas, the CB in their statement dated 04.10.2022 & 03.04.2023 recorded under Section 108 of Customs Act, 1962 has submitted that they had verified the premises as mentioned in IEC of the exporter, however, on departmental enquiry the address of the exporter was found to be fictitious/non-existent/false and the same was also corroborated by the report of jurisdictional GST Commissionerate. Therefore, it appears that the CB failed to comply with the duty mandated in Regulation 10 (n) of CBLR, 2018.

8. In view of the above facts, the CB License held by M/s Saraimx Logistics Pvt. Ltd. CB No. 11/2640 (PAN NO. ABACS8742F) was suspended by the Pr. Commissioner of Customs (General) vide Order No. 10/2023-24 dated 01.05.2024 and personal hearing was granted to the CB on 13.05.2024, however, the CB requested for Personal Hearing to be conducted on 27.05.2024 and the same was accorded.

9. **WRITTEN SUBMISSION OF THE CB:** - In response to the said Suspension Order, CB M/s Saraimx Logistics Pvt. Ltd. CB No. 11/2640 (PAN

- (i) The exporter, M/s. Askon Enterprises had sent the authority letter dated 15.06.2022 authorizing Saraimx Logistics Pvt. Ltd for the Customs Clearance related work.
- (ii) Their employee Mr. Vishal Gupta had verified all the relevant KYC documents of the Exporter through one of their employee named Mr. Anil Kamble.
- (iii) They had made the Customs Clearance of 5 shipping bills valued at Rs.1,45,94,048.42/- FOB out of the 09 shipping bills, which were filed by them on behalf of the Exporter at ACC.
- (iv) During examination of the subject goods the exporters representative were present.
- (v) With regard to the supply chain to the said exporter of the subject goods they were not given by the said exporter's representative at the time of examination as the transportation of said goods were handled by the exporter's representative only.
- (vi) Since they had verified all the KYC documents which were found to be authenticated documents and the data/ information were duly available on the issuing authority's website/portal and there was no mis-match found in the given KYC document by the exporter *vis-à-vis* from the portal/ website of various government agencies who had issued these documents therefore there was no reasonable belief to reject them while filing the shipping bills. It is nowhere mentioned in Regulation 10(n) of the CBLR, 2018 that they were supposed to verify the correctness by visiting to the exporter's address physically.
- (vii) With regard to the bank statement of their company and as per the entry therein showing an amount of Rs. 10,00,059/- from M/s. Askon Enterprises to them with respect to the Air Freight Charges and Customs Clearance for the aforesaid 5 shipping bills, IATA buy bill and sell bill they had submitted the ledger of this bank statement wherein we had shown that still there was a balance amount of Rs. 17,51,535/- which was yet to be paid by the said exporter. These are their genuine entries and cannot be referred to as a pecuniary benefit for the alleged charges levelled against them.
- (viii) With regard to the Para 13 of the SCN i.e. remittance details of the exporter from their international buyers under the aforesaid shipping bills if the remittance had not been received to the exporter's account then the Customs is having a liberty to stop their drawback payment

the SCN (Offence Report).

- (ix) They obtained an authorization from the exporter and transacted business in the Customs Station through an employee duly authorized as CEO; they had also advised their client to comply with the provisions of the Customs Act, 1962 by way of asking all the requisite documents which required to file shipping bills and exercised due diligence in performing their duty as Customs Broker.
- (x) The only allegation which remain against the exporter by the department is with regard to the supply chain documents issued from their different sources/ suppliers which the exporter has not submitted to us. Although we have asked for those documents from the exporter however he did not supply the same to us being a Merchant Exporter and requested to file the shipping bills.
- (xi) The CB relied on the following case laws (all of which are CESTAT Orders and Hon'ble High Court's Orders) in the instant matter:
 - (a) Tata Motors Ltd Vs Commissioner of Customs (Import), Mumbai-I 2015 (316) E.L.T. 257 Tri. (Mumbai) dated 26.09.2014
 - (b) L.M.S Transport Co. Vs Commissioner of Customs (General), Mumbai 2014 (299) E.L.T. 368 (Tri. - Bom) dated 18.03.2013
 - (c) Trans Ocean Discoverer 534 LLC Vs. Commissioner of Cus, Visakhapatnam-II 2009 (236) E.L.T. 56 (Tri.-Bang) dated 19.12.2008

10. RECORD OF PERSONAL HEARING OF THE CB: - In pursuance to the Regulation 16(2) of the CBLR, 2018, an opportunity of personal hearing was granted to the CB, M/s. Saraimx Logistics Pvt. Ltd. CB No. 11/2640 (PAN NO. ABACS8742F) CB on 13.05.2024, however, the CB requested for Personal Hearing to be conducted on 27.05.2024 and the same was accorded. Subsequently, Shri K.C. Kala (Consultant) authorized representative of the CB, Shri Jagdish Bagad Maurya, Director of the CB and Shri Amar Powale, Director of the CB appeared for PH on 27.05.2024. They reiterated their written submission submitted vide letter dated 25.05.2024.

DISCUSSION AND FINDINGS

11.1 I have carefully gone through the records of the case, the written submissions submitted by the Customs Broker and the submissions made during the personal hearing. The facts of the case and finding of investigation have been mentioned in above Paras and are not being repeated for brevity.

11.3 The CB in his defence submitted that the supply chain of the exporter of the subject goods were not provided by the said exporter's representative at the time of examination as the transportation of said goods were handled by the exporter's representative only. The CB also submitted that, if the remittance details of the exporter from their international buyers under the subject shipping bills had not been received in the exporter's account then the Customs has a liberty to stop their drawback payment as well as any other benefit which the exporter has availed under the RODTEP scheme and the same maybe recovered from the exporter. In this regard, it has also been observed from the Offence Reprt that the Exporter did not submit the Proof of receipt of goods, Lorry Receipts, E-Way Bills for transporting of goods, Proof of payment made to the Suppliers before the Investigative Agency and failed to produce any document to prove the genuineness of his Business transactions. Therefore, it appeared that the export goods were purchased from non-registered suppliers and no statutory duty was paid by their suppliers to the Government Exchequer. Thus, the non-duty paid goods clearly indicated the complete mis-match of the exporter's supply chain. Moreover, it has also been noticed from the Offence Report that the Exporter did not submit any Foreign Remittance copy of the exported goods. It clearly implies that the Exporter had purchased the goods from unregistered local suppliers and raised fake invoices to clear the shipments to avail undue export incentives and attempted to defraud the Government.

Therefore, it appeared that the exporter, exported the goods with mala-fide intention to avail undue drawback & other export benefits like ROSCTL/RODTEP and availment of wrongful ITC credit in violation of 50(2), 50(3) & 75(1) of the Customs Act, 1962 read with Section 11(1) of the Foreign Trade (Development And Regulation) Act, 1992, Section 7(1) & 8 of the Foreign Exchange Management Act, 1999, Rule 17 & 18 of the Customs and Central Excise Duties Drawback Rules, 2017, Rule 11 of the Foreign Trade (Regulations) Rules, 1993 and Regulation 9 of the Foreign Exchange Management (Export of Goods & Services) Regulations, 2015. The CB's role was to ensure the compliance of procedures in case of drawback but the CB failed to carry out any measure to ensure no fraudulent activities are conducted. The CB on the contrary submitted that they were not aware of the supply chain of the Exporter. In view of the foregoing, the CB appears to have failed in advising his client to comply with the above mentioned provisions of the Customs Act, 1962 and other Allied Acts. Therefore, the CB appears to have violated the provisions of Regulation 10(d) of

for the subject 5 shipping bills, IATA buy bill and sell bill and there still was a balance amount of Rs. 17,51,535/- which was yet to be paid by the said exporter.

However, it has been observed from the Offence Report that the scrutiny of Bank Statement of the Exporter, M/s Askon Enterprises, revealed that one transaction dated **06.09.2022** amounting to Rs 10,00,000/- credited by one M/s. Active traders in the account of the Exporter and thereafter on **07.09.2022**, the amount of Rs 10,00,059/- was further transferred to the account of the CB, M/s Saraimax Logistics Pvt Ltd. Such an evidence of a substantial and quick transaction between the Exporter and the CB was in complete contradiction with the statement dated **04.10.2022** recorded under Section 108 of the Customs Act, 1962 of Shri Vishal Gyanchand Gupta, CEO of Saraimx Logistics Pvt. Ltd wherein he, inter-alia stated that *“the exporter and CB had communicated last on **15.07.2022**, when CB raised all the bills and asked for their payments against custom clearance and forwarding, as the exporter committed to make the payment soon and till date they were following for their payment but no response was from the exporter side.”* However, the above said transfer of amount of Rs 10,00,059/- was done on 07.09.2022 i.e way after admitted last conversation date of 15.07.2022 and way before the date of recording of statement by the CB. It is observed that the doubtful involvement of CB with the Exporter in the clearance of subject goods against the interest of revenue gets accentuated by the outcome of the investigation of the entity M/s. Active Traders, which prima facie appeared to be created solely for effecting quick and fraudulent transfers with layering mechanism, and such an entity transferred the amount to the Exporter on 06.09.2022 and the Exporter in turn transferred the amount to the CB, M/s Saraimx Logistics Pvt. Ltd on 07.09.2022. In view of the findings as above, it appeared that there was a nexus for defrauding the government exchequer and the export beneficiary is CB firm. It appears that the CB aided, abetted and connived with Mr. Rohidas Vithal Pednekar in effecting fraudulent exports through M/s Askon Enterprises for availing ineligible export incentives. The Regulation 10 (e) of CBLR, 2018 casts a duty on the Customs Broker to exercise due diligence in communicating correct information to a client with reference to any work related to clearance of cargo. In the instant case, it appeared that the CB not only failed in his duty as mandated in Regulation 10 (e) of CBLR, 2018 but also appeared to be the beneficiary of the subject export.

11.5 The CB in his defence submitted that the representative of the Exporter were present during examination of the subject goods. I observe that the

efficiency. However, as per the Offence Report, it appeared that the CB not only delayed the investigation proceedings by not attending the recording of statement when they were summoned for the second time but also failed to present the Exporter or locate his whereabouts to the Investigative Agency at the advanced stage of investigation. Therefore, it appears that the CB failed to comply with the duty mandated in Regulation 10 (m) of CBLR, 2018.

11.6 The CB in his defence submitted that the Exporter had sent the authority letter dated 15.06.2022 authorizing Saraimx Logistics Pvt. Ltd for the Customs Clearance related work and their employee, Mr. Vishal Gupta had verified all the relevant KYC documents of the Exporter through one of their other employee named Mr. Anil Kamble. Moreover, the CB in their statements dated 04.10.2022 & 03.04.2023 recorded under Section 108 of Customs Act, 1962 submitted that they had verified the premises as mentioned in IEC of the exporter, however, on departmental enquiry the office of the Exporter, M/s. Askon Enterprises was not found at the principal place of business and the address of the exporter was found to be fictitious/non-existent/false and the same was also corroborated by the report of jurisdictional GST Commissionerate. Hence, it appears that the CB tried to mislead the investigation. The CB failed to verify the credentials of the Exporter as the findings of the investigation reveals that the ultimate beneficiary of the fraudulently obtained export incentives was the CB themselves. Therefore, it appears that the CB failed to comply with the duty mandated in Regulation 10 (n) of CBLR, 2018 as the Exporter was not existing at the registered address and it appears that the firm was created only on paper with the sole intention of defrauding the government exchequer by fraudulently claiming/availing export incentives.

11.7 I observe that the CB has a very important role in customs clearances and lot of trust has been placed by the Department on the CB. In regime of trade facilitation and with more and more of the goods being facilitated by the Risk Management Systems without examination by the Customs, the role of CB has further increased so that economic frontiers of the country are well guarded. In this regard, I rely on the judgement of the Hon'ble Supreme Court in case of Commissioner of Customs Vs M/s K.M. Ganatra & Co has held that: -

“the Customs House Agent (CHA) occupies a very important position in the customs house. The customs procedures are complicated. The importers have to deal with a multiplicity of agencies namely carriers, custodians like BPT as well as the Customs. The importer would find it impossible to clear

11.8 Further, I rely on the judgement of the Hon'ble High Court of Madras in case of Cappithan Agencies vs Commissioner Of Customs, Chennai-VIII, 2015 (326) E.L.T. 150 (Mad.), has held that:

"...Therefore, the grant of licence to act as a Custom House Agent has got a definite purpose and intent. On a reading of the Regulations relating to the grant of licence to act as CHA, it is seen that while CHA should be in a position to act as agent for the transaction of any business relating to the entry or departure of conveyance or the import or export of goods at any customs station, he should also ensure that he does not act as an Agent for carrying on certain illegal activities of any of the persons who avail his services as CHA. In such circumstances, the person playing the role of CHA has got greater responsibility. The very description that one should be conversant with the various procedures including the offences under the Customs Act to act as a Custom House Agent would show that while acting as CHA, he should not be a cause for violation of those provisions. A CHA cannot be permitted to misuse his position as CHA by taking advantage of his access to the Department. The grant of licence to a person to act as CHA is to some extent to assist the Department with the various procedures such as scrutinizing the various documents to be presented in the course of transaction of business for entry and exit of conveyances or the import or export of the goods. In such circumstances, great confidence is reposed in a CHA. Any misuse of such a position by the CHA will have far reaching consequences in the transaction of business by the customs house officials. Therefore, when, by such malpractices, there is loss of revenue to the custom house, there is every justification for the Respondent in treating the action of the Petitioner Applicant as detrimental to the interest of the nation and accordingly, final order of revoking his licence has been passed."

11.9 In view of the discussion held above, I have no doubt that the suspension of the CB licence vide Order No. 07/2024-25 dated 18.04.2024 under Regulation 16 of the CBLR, 2018 was just and proper. The said regulation reads as: -

"16. Suspension of license. - (1) Notwithstanding anything contained in regulation 14, the Principal Commissioner or Commissioner of Customs may, in appropriate cases where immediate action is necessary, suspend the license of a Customs Broker where an enquiry against such Customs Broker is pending or contemplated."

failed to fulfil their obligations under Regulation 10(d), 10(e) 10(m) & 10(n) of CBLR, 2018 and contravened the same. Therefore, for their acts of omission and commission as above, the CB M/s. Saraimx Logistics Pvt. Ltd. CB No. 11/2640 (PAN NO. ABACS8742F) appeared liable and guilty. Hence, all the charges sustain for the time being and are reasonable grounds for continuation of the order of suspension.

13. Accordingly, I pass the following order: -

ORDER

- I. I, Principal Commissioner of Customs (General), in exercise of powers conferred upon me under the provisions of Regulation 16(2) of CBLR, 2018, order that the suspension of the Customs Broker license of M/s. Saraimx Logistics Pvt. Ltd, CB No. 11/2640 (PAN NO. ABACS8742F), ordered vide Order No. 10/2024-25 dated 01.05.2024, shall continue pending further inquiry proceedings under Regulations 17 of CBLR, 2018.
- II. This order is being issued without prejudice to any other action that may be taken or purported to 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.


(SUNIL JAIN)

**Principal Commissioner of Customs (G)
NCH, Mumbai - I**

To,

M/s. Saraimx Logistics Pvt. Ltd. CB No. 11/2640 (PAN NO. ABACS8742F),
Office No. 701, Raturaj CHS, Pendse Nagar,
Cross Road, Dombivali, Thane, Maharashtra-421201.

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai I, II, III Zone
2. CIUs of NCH, ACC & JNCH
3. The Commissioner of Customs, Mumbai I, II, III Zone
4. EDI of NCH, ACC & JNCH
5. Bombay Custom House Agent Association
6. Office copy

