



प्रधान सीमाशुल्क आयुक्त (सामान्य) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन,
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,
बेलार्ड इस्टेट, मुंबई - I
BALLARD ESTATE, MUMBAI - I

संचिका सं./F. No.- GEN/CB/75/2022-CBS

आदेश दिनांक/Date of Order: 13.08.2025

जारी दिनांक/Date of issue: 13.08.2025

DIN: - 2025087700000000F0CB

द्वारा जारी : राजन चौधरी
प्रधान आयुक्त, सीमाशुल्क(सामान्य)
मुंबई -400 001

Issued By : **Rajan Chaudhary**
Pr. Commissioner of Customs (Gen.)
Mumbai - 400 001

SPEAKING ORDER No. 07/2025-26

ध्यान दीजिए/ N.B. :

1. यह प्रति उस व्यक्ति को निजी उपयोग हेतु निःशुल्क प्रदान की जाती है, जिसे यह जारी की जा रही है।

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2. इस आदेश के विरुद्ध अपील माँगे गए राशी के **7.5%** के भुगतान पर सीमाशुल्क अधिनियम, की 1962 धारा 129A(1B)(i) के संबंधमें सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण में स्वीकार्य है, जहाँ शुल्क या शुल्क एवं जुर्माना विवादित हों, या जुर्माना, जहाँ सिर्फ जुर्माना ही विवादित हो। यह अपील इस आदेश के संप्रेषण की तारीख के तीन महीने के अंदर दायर की जाएगी। यह अपील सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण (कार्यविधि) नियमावली, १९८२, के प्रावधानों के अंतर्गत, यथोत्तखंडपीठ में स्वीकार्य है।

An appeal against this order lies with the Customs, Central Excise and Service Tax Appellate Tribunal in terms of section 129A(1B)(i) of the Customs Act, 1962 on payment of **7.5%** of the amount demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute. It shall be filed within three months from the date of communication of this order. The appeal lies with the appropriate bench of the Customs, Central Excise and Service Tax Appellate as per the applicable provisions of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

3. यह सूचित किया जाता है की इस आदेश के अमल में आते ही, न्याय निर्णयन अधिकारी का अधिकार क्षेत्र समाप्त होता है और सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण, पश्चिम क्षेत्रीय खंडपीठ, के M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai के संदर्भ में जारी आदेश क्रमांक A/86617-86619/2018 दिनांक के अनुसार न्यायिक आदेश तदोउ 31.05.2018 प्रांत न्याय निर्णयन अधिकारी '*functus officio*' बन जाता है

It is informed that the jurisdiction of the Adjudicating Authority stands alienated with the conclusion of the present adjudication order and the Adjudicating Authority attains the status of '*functus officio*' as held by Hon'ble CESTAT, Mumbai in its decision in the

case of M/s Knowledge Infrastructure Systems Pvt. Ltd. & Others vs ADG, DRI, Mumbai vide Order No. A/86617-86619/2018 dated 31.05.2018.

4. यदि एक ही प्रकरण में उसी पक्षकार के विरुद्ध कई कारण बताओ नोटिस लगाकर आदेश पारित किया जाता है तो प्रत्येक प्रकरण में अलग अपील दायर की जाए।

In case where an order is passed by bunching several show cause notices on an identical issue against the same party, separate appeal may be filed in each case.

5. यह अपील फॉर्म C.A.-3 में दायर की जानी चाहिए जो कि सीमाशुल्क (अपीलस) नियमावली, १९८२ के नियम के तहत निर्धारित है एवं उसी नियमावली के नियम 3 के उपनियम 2 में उल्लेखित व्यक्ति द्वारा हस्ताक्षरित 6 एवं सत्य अपित की जाएगी।

The Appeal should be filed in Form C.A.-3 prescribed under Rule 6 of the Customs (Appeals) Rules, 1982 and shall be signed and verified by the person specified in sub-rule 2 of rule 3 rules ibid.

6. शुल्क (i) रु. 1000/- ऐसे मामले में जहां मांग की गई शुल्क और ब्याज की राशि और अपील किए गए आदेश में लगाया गया जुर्माना पांच लाख रुपये या उससे कम है, (ii) रु. 5000/- ऐसे मामले में जहां ऐसी राशि पांच लाख रुपये से अधिक है लेकिन पचास लाख रुपये से अधिक नहीं है और (iii) रु. 10,000/- ऐसे मामले में जहां ऐसी राशि पचास लाख रुपये से अधिक है, राशि भुगतान ट्रिब्यूनल की बेंच के सहायक रजिस्ट्रार के पक्ष में उस स्थान पर स्थित किसी भी राष्ट्रीयकृत बैंक की शाखा में एक रेखांकित बैंक ड्राफ्ट के माध्यम से किया जाना आवश्यक है जहां बेंच स्थित है और डिमांड ड्राफ्ट अपील के साथ संलग्न किया जाएगा।

A fee of (i) Rs. 1000/- in case where the amount of duty and interest demanded and the penalty imposed in the impugned order appealed against is Rupees Five Lakhs or less, (ii) Rs. 5000/- in case where such amount exceeds Rupees Five Lakhs but not exceeding Rupees Fifty Lakhs and (iii) Rs. 10000/- in case where such amount exceeds Rupees Fifty Lakhs, is required to be paid through a crossed bank draft in favour of the Assistant registrar of the Bench of the Tribunal on a branch of any nationalized bank located at the place where the bench is situated and demand draft shall be attached to the Appeal.

7. अपील की एक प्रति में कोर्ट फी अधिनियम, की अनुसूची मद 6 के तहत निर्धारित रु. 50 1870का कोर्ट फी स्टैम्प लगा होना चाहिए एवं इसके साथ संलग्न इस आदेश की उक्त प्रति में रु 50 .का कोर्ट फी स्टैम्प लगा होना चाहिए।

One copy of the Appeal should bear a Court Fee Stamp of Rs. 50 and said copy of this order attached therein should bear a Court Fee Stamp of Rs. 50 as prescribed under Schedule item 6 of the Court Fee Act, 1870, as amended.

M/s. HERMES FORWARDERS (EDI License No AAAFH0577KCH001) having address registered at DHIRAJ CHAMBERS, 9 HAZARIMAL SOMANI MARG, FORT, MUMBAI, MAHARASHTRA -400001 (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/695, issued by the Commissioner of Customs, Mumbai under Regulation 8 of CHALR, 1984, [Now regulation 7(2) of CBLR, 2018] and as such they are bound by the regulations and conditions stipulated therein. The validity of the license No. 11/695 held by the CB M/s. HERMES FORWARDERS is up to lifetime.

2. BRIEF FACTS OF THE CASE:

2.1 This Office has received CBLMS application no. 100000051629, dated 18.12.2024 for change of partner/director from Customs Broker M/s. HERMES FORWARDERS (11/695). During the scrutiny/examination of CBLMS application No. 100000051629, dated 18.12.2024, it was noticed that Ms. NANDUBALA MAHESH THAKKAR is the outgoing partner and as per the death certificate submitted by the CB, the date of death of Partner Ms. NANDUBALA MAHESH THAKKAR is **13.09.2024**. However, the intimation of death of partner Ms. NANDUBALA MAHESH THAKKAR was submitted on **06.12.2024** through Sevottam receipt no. 1481. Therefore, it appeared that there was a delay of more than one month in intimation to the department, as specified under the second proviso to Regulation 7(2) of CBLR, 2018.

2.2 Therefore, a deficiency was raised to the CB on 31.01.2025 through CBLMS portal regarding the delay in intimation. In response to these deficiencies, the CB submitted a letter dated 20.02.2025 through Sevottam Receipt no. 419 wherein the following is stated by the CB:

i) Ms. Nandubala Thakkar was the very senior member of our family, and she was suffering from age related illness for about 4 to 5 years, and she was in hospital and bedridden undergoing continuous treatment. Due to this our entire family was disturbed.

ii) After death we have immediately applied for Death Certificate and there was delay in getting the Death Certificate.

iii) In the meantime, we are all family members busy in performing rituals.

iv) We are attaching copy of new Partnership Deed duly Notarised. wherein the Partners are 1) Mr. Ramesh Nanji Thakkar 2) Mr. Ketan Ramesh Thakkar 3) Mr. Rohan Mukesh Thakkar and 4) Ms. Roopal Mukesh Thakkar.

Subsequently, the CB, through letter dated 18.06.2025 received vide email dated 19.06.2025, requested that they do not want any SCN and PH in this matter and further requested to decide the case on merits as per CBLR, 2018.

2.3 However, as per the regulation 7(2) of CBLR, 2018, it is mentioned that if there is any change in the directors, or managing director or partner, such change shall forthwith be communicated by such licensee to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, within one month of such change.

3. Legal Provision of the CBLR, 2018: -

Second proviso to Regulation 7(2) of the CBLR, 2018: -

Provided further that where a company or a firm which has been granted a license under this regulation undergoes any change in the directors, or managing director or partner, such change shall forthwith be communicated by such licensee to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, within one month of such change.

4. In view of the above, the CB informed this office about their partner Ms. NANDUBALA MAHESH THAKKAR's removal from the CB firm after a gap of more than 02 months from the date of demise (i.e. **13.09.2024**), mentioned in death certificate and hence, the CB has violated the provisions of Regulation 7(2) of CBLR, 2018.

5. Submission of the Custom Broker: -

M/s. HERMES FORWARDERS (11/695 & PAN- AAAPH0577K), vide their letter dated 18.06.2025 through email to this office, have submitted that they do not want any SCN or PH for violation of regulation 7(2) of CBLR, 2018 and requested to decide the case on merits.

6. DISCUSSION AND FINDINGS: -

I have gone through the facts of the case, and submissions of the CB. For brevity, I refrain from reproducing the brief facts of the case which have already been discussed above. I, now, examine the charge.

6.1 I observe that the said CB is charged for violation of regulation 7(2) of CBLR, 2018 by not intimating to this office of their **partner's change within one month.**

6.2 With regard to violation of Regulation 7(2) of the CBLR, 2018: -

I observe that Proviso to regulation 7(2) of CBLR, 2018 reads as

Provided further that where a company or a firm which has been granted a license under this regulation undergoes any change in the directors, or managing director

or partner, such change shall forthwith be communicated by such licensee to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, within one month of such change:

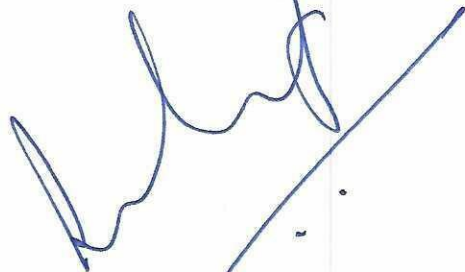
From records, I find that M/s. HERMES FORWARDERS (11/695) & PAN- AAAFH0577K), failed to inform to this office of their partner's Change within one month as per regulation 7(2) of CBLR, 2018 and hence, violated the said provision.

7. Thus, in view of the above, I hold that the CB M/s. HERMES FORWARDERS (11/695) & PAN- AAAFH0577K) have failed to inform Change of their Partner within one month as per regulation 7(2) of CBLR, 2018. Hence, CB have failed to comply with the Regulation 7(2) of the CBLR, 2018, as discussed *supra* and is liable for penal action under Regulation 7(2) of CBLR, 2018. Accordingly, I pass the following order:

ORDER

(i) I, hereby, impose penalty of Rs. 5000/- (Rupees Five Thousand only) on M/s. HERMES FORWARDERS (11/695) & PAN- AAAFH0577K), for violation of provisions under Regulation 7(2) of the CBLR, 2018 as elaborated above.

(ii) This order is passed without prejudice to any other action which may be taken or purported to be taken against the Customs Broker and their employees under the Customs Act, 1962, or any other act for the time being in force in the Union of India.



(RAJAN CHAUDHARY)

Principal Commissioner of Customs (G)
NCH Mumbai-I

To:

CB M/s. HERMES FORWARDERS (11/695), PAN- AAAFH0577K

Address - DHIRAJ CHAMBERS, 9 HAZARIMAL SOMANI MARG,
FORT, MUMBAI, MAHARASHTRA -400001

Copy to:

1. The Pr. Chief Commissioner of Customs/ Chief Commissioner of Customs, Mumbai Zone - I, II & III.
2. CIU's of NCH, ACC & JNCH
3. EDI of NCH, ACC & JNCH
4. BCBA, Mumbai
5. Notice Board
6. Office Copy