



आयुक्त, सीमाशुल्क (सामान्य) का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL),  
नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई 400 001. NEW CUSTOM  
HOUSE, BALLARD ESTATE, MUMBAI - 400 001.

संचिका सं./F. No.- GEN/CB/1/2025 -CBS

आदेश दिनांक/Date of Order: 25.11.2025

CAO No. 109/2025-26/CAC/CC(G)/SJS/Adj-CBS जारी दिनांक/Date of issue: 02.12.2025

संख्या:

DIN:- 2025/2770000008186E7

द्वारा जारी : श्रद्धा जोशी शर्मा

Issued By : Shraddha Joshi Sharma

आयुक्त, सीमाशुल्क (सामान्य)

Commissioner of Customs (Gen.)

मुंबई -400 001

Mumbai - 400 001

**ORDER-IN-ORIGINAL मूल आदेश****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।  
This copy is granted free of charge for the private use of the person to whom it is issued.

2. इस आदेश के विरुद्ध अपील माँगे गए राशी के 7.5% के भुगतान पर सीमाशुल्क अधिनियम, 1962 की 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, 1982, 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 the 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 तदो 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 6 द्वारा हस्ताक्षरित एवं सत्यापित 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. (i) यदि प्रतिवादित आदेश, जिसके विरुद्ध अपील की गई है, में शुल्क एवं मांगे गए ब्याजवसूलाए गए जुर्माने की राशि रु-पाँच लाख या इस से कम होतो रु. 1000 ., (ii) यदि यह राशि रुपाँच लाख से अधिक . ) हो किंतु पचास लाख से अधिक न होतो रु. 5000/- एवं iii) यदि यह राशि रुपचास लाख से अधिक होतो रु. 10000/- के शुल्क का भुगतान क्रॉसड बैंक ड्राफ्ट के माध्यम से अधिकरण की खंडपीठ के सहायक पंजीयक के पक्ष में जिस स्थान पर खंडपीठ स्थित है, के किसी भी राष्ट्रीय क्रत बैंक की शाखा में किया जाए एवं डिमांड ड्राफ्ट अपील के साथ संलग्न किया जाए।

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 1870 का 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.

**BRIEF FACTS OF THE CASE:**

M/s. Shree Tolia Shipping Services (CB License No. 11/841) (EDI License No AABPT0482GCH001) having address registered at 4th Floor, 39, Kapadia Chambers, Devji Ratanshi Marg, Chinch Bunder Masjid, Mumbai-400009 (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/841, 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.

2. An Offence Report in the form of an Investigation report dated 20.12.2024 was received from Deputy Commissioner of Customs, NSPU, R& I, Mumbai Zone - III, regarding non-payment of antidumping duty applicable as per Notification No. 31-Customs (ADD) dated 29.05.2021, along with all the RUDs. The offence pertains to Customs Broker M/s Shree Tolia Shipping Services (11/841). Vide the offence report inter alia, the following has been stated.

2.1 During the system analysis, it was noticed that M/s Victory Sales Enterprises (IEC-0399058940) having declared address 4, Rupal Bldg., 42, Garodia Nagar, Ghatkopar (East), Mumbai, Maharashtra-400077 had filled Bill of Entry No. 5783092 dated 09.10.2021 through their Customs Broker M/s Shree Tolia Shipping Services (11/841) and did not pay the anti-dumping duty as per Notification No. 31-Customs (ADD) dated 29.05.2021. As per the said Notification, anti-dumping duty has been imposed on imports of Methyl Aceto Acetate originating from China.

2.2 On analysis of the data, it was noticed that there was no evidence of payment of ADD in the B/E no-5783092 dated dt-09.10.2021, for import of Methyl Aceto Acetate (MAA) from China. In view of the above, a letter dated 14.05.2024 was issued to the Importer and the CB to provide all relevant documents pertaining to said BE and provide any proof of payment made against the ADD.

2.3 During the investigation, it was noticed that the importer had also imported the similar item in the past vide BE no. 3375727 dated 31.03.2021 from the same supplier and country, where importer has paid ADD which is applicable as per Notification No. 22/2016-Customs (ADD) dated 31.05.2021. The details of BEs filed by the importer for the similar item in the past 5 years are tabularized below:

Sr. No.	BE Date	BE No.	IEC Name	CB Name	Item Description	Country of Origin	Notification	ADD payment status
1.	09.10.2021	5783092	Victory Sales Enterprises	Shree Tolia Shipping Services	Methyl Aceto Acetate	China	31 dated 29.05.2021	Not Paid
2.	31.03.2021	3375727	Victory Sales Enterprises	Shree Tolia Shipping Services	Methyl Aceto Acetate	China	22 dated 31.05.2021	Paid

2.4 Further, no proper reply was received from Importer M/s Victoria Sales Enterprises to the letter dated 14.05.2024. In this regard, a mail was received from the importer requesting one week's time as their clearing agent was out of the station. Further, Summons were issued to the importer on 11.06.2024, 28.06.2024 & 11.07.2024 under Section 108 of the Customs Act, 1962. However, no response was received from the Importer.

2.5 In furtherance, Summons were issued to the CB M/s. Shree Tolia Shipping services on 28.06.2024, 11.07.2024 & 15.07.2024 under Section 108 of the Customs Act, 1962. Against the second summons, the CB informed that they were not able to attend at such short notice and requested to allow them to attend on 15.07.2024. However, no one attended to record the statement. A third summons was issued on 15.07.2024, but no one appeared to record the statement.



2.. The importer has also imported a similar item in past vide BE No. 3375727 dated 31.03.2024 from the same supplier and country, where the importer had paid applicable ADD as per Notification No. 22/2016-Customs (ADD) dated 31.05.2016, implying the Importer had the knowledge about the applicability of ADD on the goods.

### **3. Role of Customs Broker:**

The Customs Broker (CB) is an agent authorized by the exporter to work on their behalf. As per regulations of the CBLR, 2018, it is the obligation of the Customs Broker to exercise due diligence to ascertain the correctness of any information he imparts to a client and to advise the client accordingly 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. Further, it is the obligation of CB to maintain records of all papers related to customs clearance and cooperate with customs authorities and join investigations promptly in case of an enquiry against them or their employees.

4. In the instant case, the importer had engaged the CB, M/s. Shree Tolia Shipping Services, as agent on their behalf, to file import documents and process the Bills of Entry. The CB is an agent of the importer. He works on behalf of the importer. He also has authorization to work on behalf of the importer. A CB remains fully aware that omission and commission by the importer affect the image of CB. It is a business practice that CB knows on whose behalf they are working, as CB can face investigation for omission and commission at any time. As per CB Regulation, a CB is also required to know the client. Even in the absence of such a requirement, it is business practice that the CB knows on whose behalf they are working, as the relationship between CB and importer is a long-term relationship.

5. In view of the above, it appeared that CB M/s. Shree Tolia Shipping Services (Customs Broker License No. 11/841), Mumbai, has failed to comply with the following regulations of the Customs Brokers Licensing Regulations 2018: -

**5.1 Sub-regulation 10 (d) of the CBLR, 2018 which reads as:**

*"advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of noncompliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"*

In the instant case, during the investigation, it was noticed that the importer had also imported a similar item, i.e., 'Methyl Aceto Acetate', in the past vide BE no.-3375727 dated 31.03.2021 from the same supplier and country, where the importer has paid ADD, which is applicable as per Notification No. 22/2016-Customs (ADD) dated 31.05.2021. The Bill of Entry was cleared by the same CB M/s. Shree Tolia Shipping Services. It clearly shows, Customs Broker M/s Shree Tolia Shipping Services was aware of the notification no 31-Customs (ADD) dated 29.05.2021. It was his duty to advise the client to pay ADD in the B/E no-5783092 dt-09.10.2021, for import of Methyl Aceto Acetate (MAA) from China, but the CB failed to do so.

Further, it was the obligation of the CB to inform the Customs Authorities regarding the non-payment of the ADD by the Importer. But the CB failed in doing the same. Thus, it appeared that the CB had violated the provisions of Regulation 10(d) of the CBLR, 2018.

**5.2) Sub-regulation 10 (e) of the CBLR, 2018, which reads as:**

*"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."*

In the instant case, CB failed to exercise due diligence in imparting information about the applicability of ADD on the import of Methyl Aceto Acetate (MAA) from China, thereby resulting in a loss to the Govt. Exchequer. Had the CB been diligent, the loss to

Govt Exchequer could have been avoided. Further, as ADD has been paid in a previous Bill of Entry i.e., BE no. - 3375727 dated 31.03.2021, it seems that the Importer has deliberately not paid ADD in the B/E no-5783092 dt-09.10.2021. The CB also had knowledge of the same, as they had filed the previous B/E no- 5783092 dt-09.10.2021 on behalf of the Importer and thus was hand in glove with the Importer. Thus, it appeared that the CB had violated the provisions of Regulation 10(e) of the CBLR, 2018.

**5.3) Sub-regulation 10 (k) of the CBLR, 2018** which reads as:

*"maintain up to date records such as bill of entry, shipping bill, transshipment application, etc., all correspondence, other papers relating to his business as Customs Broker and accounts including financial transaction in an orderly and itemized manner as may be specified by the Principal Commissioner of Customs or Commissioner of Customs or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"*

In the instant case, it was noticed that there was no evidence of payment of ADD in the B/e no-5783092 dt-09.10.2021, for import of Methyl Aceto Acetate (MAA) from China. In view of the above, a letter dated 14.05.2024 was issued to the Importer and the CB to provide all relevant documents pertaining to said BE and provide any proof of payment made against the ADD. Further Summons were issued to the Importer and to the CB. The Importer, as well as the Customs Broker, has not produced any documents related to the bill of entry no. 5783092 dated 09.10.2021, which depicts that records are not being maintained by the CB. Thus, it appeared that the CB had violated the provisions of Regulation 10(k) of the CBLR, 2018.

**5.4) Sub-regulation 10 (q) of the CBLR, 2018**, which reads as:

*"co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees:"*

In the instant case, Summons were issued to the CB M/s Shree Tolia Shipping services on 28.06.2024, 11.07.2024 & 15.07.2024 under Section 108 of the Customs Act,

1962. Against the second summons, the CB informed that they were not able to attend at such short notice and requested to allow them to attend on 15.07.2024. However, no one attended to record the statement. From the above, it is clear that the CB didn't cooperate with the Customs Authorities, despite various summons. Thus, it appeared that the CB had violated the provisions of Regulation 10(q) of the CBLR, 2018.

6. From the investigation, it appeared that the CB M/s. Shree Tolia Shipping Services (CB License No. 11/841) was aware of the non-payment of ADD by the Importer, but opted to remain silent on the matter. These facts should have been brought to the notice of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs. Further, they failed to cooperate with the Customs Authorities and did not appear despite a summons issued to them. The Imports by Importer without paying ADD led to a loss to the Govt Exchequer. Hence, it appears that the Shree Tolia Shipping Services (CB License No. 11/841) (EDI License No AABPT0482GCH001) has actively aided & abetted the exporter in affecting the Imports. Therefore, it appeared that the CB has violated the provisions of regulation 10(d), 10(e), 10 (k) & 10(q) of the CBLR, 2018.

#### **SUSPENSION OF CB LICENSE AND SHOW CAUSE NOTICE:-**

7. In view of the offence report received in the form of an Investigation report dated 20.12.2024 from the Deputy Commissioner of Customs, NSPU, R& I, Mumbai Zone - III, action under CBLR, 2018 was taken against the CB M/s. Shree Tolia Shipping Services (CB No. 11/841). In view of the Board's Instruction No. 24/2023 dated 18.07.2023, the case was not considered appropriate for immediate suspension of the CB license under Regulation 16 of CBLR, 2018. However, the inquiry under Regulation 17 of CBLR, 2018 was initiated against the CB Shree Tolia Shipping Services (CB No. 11/841) and accordingly, based on the offence reports, the following articles of charges were framed against the CB:

- (i) Article of Charge-I: Violation of Regulation 10(d) of CBLR, 2018.



- (ii) Article of Charge-II: Violation of Regulation 10(e) of CBLR, 2018
- (iii) Article of Charge-III: Violation of Regulation 10(k) of CBLR, 2018
- (iv) Article of Charge-IV: Violation of Regulation 10(q) of CBLR, 2018

7.1 In light of the above, a Show Cause Notice (SCN) No. 80/2024-25 dated 05.03.2025 was issued to the CB under the provisions of Regulation 17(1) of CBLR, 2018 wherein the CB was called upon to show cause, as to why:

- a. The Customs Broker license bearing no. 11/841 issued to them should not be revoked under regulation 14 read with regulation 17 of the CBLR, 2018;
- b. Security deposited should not be forfeited under regulation 14 read with regulation 17 of the CBLR, 2018;
- c. Penalty should not be imposed upon them under Regulation 18 read with Regulation 17 of the CBLR, 2018.

7.2 Also, Sh. Vikas Prakash Singh, Deputy Commissioner of Customs, was appointed as Inquiry Officer (IO) to conduct the inquiry proceedings in the matter. However, vide letter dated 08.04.2025, Sh. Vikas Prakash Singh, Deputy Commissioner of Customs informed that he had been transferred outside the station and he could not be able to complete the inquiry proceedings in a short time while adhering to the Principle of Natural Justice. Therefore, on 28.05.2025, Sh. Praveen Kumar, Deputy Commissioner of Customs, was appointed as the new Inquiry Officer to conduct the inquiry proceedings in the present case under Regulation 17 of CBLR, 2018. The IO concluded the inquiry proceedings and submitted the inquiry report dated 18.07.2025, which is discussed below.

#### **INQUIRY REPORT: -**

8. The Inquiry officer (here in after referred to as the 'IO') concluded the inquiry proceedings and submitted the inquiry report dated 18.07.2025, wherein all the charges levelled against the CB of violation of Regulations 10(d), 10(e), 10(k) & 10(q) of the CBLR, 2018 are held as **"Proved"**,

**FINDINGS OF THE INQUIRY OFFICER: -**

9. Ongoing through the records of the matter, evidence available and submissions of the CB, the following facts came into notice:

9.1 The IO observed that the importer had earlier imported the same item, Methyl Aceto Acetate (MAA), under Bill of Entry No. 3375727 dated 31.03.2021 from the same supplier and country (China). In that instance, the Anti-Dumping Duty (ADD) was duly paid by the importer, in accordance with Notification No. 22/2016 Customs (ADD) dated 31.05.2016. The said Bill of Entry was filed and cleared through the same Customs Broker, M/s Shree Tolia Shipping Services, indicating that the CB was well aware of the classification of the goods and the applicability of the ADD.

9.2 The IO found that in the subsequent import of identical goods under Bill of Entry No. 5783092 dated 09.10.2021, handled by the same CB, ADD was not paid despite the applicable Notification No. 31/2021-Customs (ADD) dated 29.05.2021. The IO stated that, being aware of the product's nature and the prior application of ADD, it was the duty of the CB to advise the importer regarding the continued applicability of ADD under the new notification. The CB failed to discharge this responsibility.

9.3 Further, the IO found that in this case, the CB neither advised the client to comply with the ADD obligation, nor brought the non-payment of ADD to the attention of the Customs Authorities, thereby violating Regulation 10(d).

9.4 The IO submitted that the Customs Broker failed to exercise due diligence in imparting correct information and ensuring compliance with the applicable legal provisions, particularly with respect to the levy of Anti-Dumping Duty (ADD) on the import of Methyl Aceto Acetate (MAA) from China under Bill of Entry No. 5783092 dated 09.10.2021. The IO noticed that such failure has directly contributed to the loss of revenue

to the Government Exchequer, which could have been avoided had the CB discharged its professional responsibilities diligently.

9.5 The IO found that, given that the CB had handled both consignments and was aware of the ADD applicability in the earlier instance, their failure to raise any objection or inform Customs authorities about the non-payment of ADD in the subsequent import suggests complicity with the importer. The IO found that this conduct indicates that the CB acted in collusion or was hand in glove with the importer, thereby enabling the evasion of ADD

9.6 In this case, the IO found that the CB failed to ensure that accurate and complete information regarding ADD was imparted to the client and further failed to act in accordance with established customs procedure, thereby violating Regulation 10(e).

9.7 The IO found from the submission of the CB that the notifications in the earlier case and in the instant case were different and that the CB acted in accordance with the details provided by the importer, does not seem appropriate as the nature of goods, supplier and country are the same in both cases. Further, the IO found that the CB had dealt with both these imports. Therefore, despite different notifications and documents provided by the importer, it was incumbent upon the CB to know the applicability of ADD on these goods and, accordingly, advise the client to apply the relevant notification. If even on the advice of the CB, the importer insisted on filing the documents differently, the liability of the CB would have been supposed to be discharged. However, the CB has not submitted any such evidence in their submission.

9.8 The IO found that a letter dated 14.05.2024 was issued to both the importer and the CB requesting relevant documents and proof of Anti-Dumping Duty (ADD) payment for the said Bill of Entry. Further, Summons were issued, but neither the Importer nor the Customs Broker produced any supporting documents or payment records related to Bill of Entry No. 5783092 dated 09.10.2021.

10. The IO submitted that the failure to produce the requested documents indicates that the Customs Broker has not maintained proper records pertaining to the import transaction. The IO stated that Maintenance of records is a key responsibility of a licensed Customs Broker to facilitate transparency, compliance, and accountability during and after the clearance process.

10.1 In this regard the IO found that the submissions made by the CB do not appear to be relevant, as they did not provide any document to the department during the investigation. The IO stated that the inability of the CB to produce records of the said Bill of Entry despite summons and official correspondence is a clear violation of Regulation 10(k).

10.2 The IO submitted that summonses were issued to M/s Shree Tolia Shipping Services under Section 108 of the Customs Act, 1962 on three occasions 28.06.2024, 11.07.2024, and 15.07.2024 - requiring appearance and cooperation in connection with the investigation into the import of Methyl Aceto Acetate (MAA) under B/E No. 5783092 dated 09.10.2021. The IO stated that upon receiving the second summons, the CB replied that they could not attend on short notice and requested to appear on 15.07.2024 instead. However, even on the rescheduled date requested by the CB themselves, no one appeared to comply or record the statement.

10.3 The IO stated that the CB submitted in this regard that they never refused to cooperate in the investigation. However, not appearing for inquiry despite being provided multiple opportunities, appear to be a clear case of non-cooperation. The IO submitted that If there had been intent to cooperate by the CB, they could have appeared on any of the summons issued to them. The IO submitted that the repeated failure of the CB to appear for summons and provide a statement despite adequate opportunity and flexibility from Customs Authorities clearly reflects non-cooperation with an ongoing investigation. Further, the IO submitted that by failing to attend the summons and participate in the



inquiry process, the CB has violated Regulation 10(q), showing disregard for statutory responsibilities and legal procedures.

10.4 Further, the IO submitted that the various case laws referred by the CB during their submission do not appear to be relevant to the instant case, as the facts and issues for the instant case do not correlate with those that have been cited in these case laws.

**11. Conclusion:**

From the aforesaid discussions as mentioned above, the IO finally concluded his findings as under: -

Sr. No	Charges against the CB	Findings
1.	Violations of Regulation 10(d) of CBLR, 2018	Proved
2.	Violations of Regulation 10(e) of CBLR, 2018	Proved
3.	Violations of Regulation 10(k) of CBLR, 2018	Proved
4	Violations of Regulation 10(q) of CBLR, 2018	Proved

11.1 Under the provisions of Regulation 17(6) of CBLR, 2018, a copy of the Inquiry Report dated 18.07.2025 was shared with the CB. Also, for the sake of the ‘Principle of Natural Justice’ and under the provisions of Regulation 17(6) of CBLR, 2018, an opportunity of personal hearing was granted to the CB on 02.09.2025 by the then Principal Commissioner of Customs (Gen). However, the then Principal Commissioner of Customs (Gen) retired on superannuation on 31.08.2025. Hence, the personal hearing in the present matter was rescheduled on 26.09.2025.

**RECORDS OF PERSONAL HEARING:-**

13. The personal hearing in the matter was held on 26.09.2025. Shri Chandresh Narender Tolia, Authorised Representative of CB firm M/s. Shree Tolia Shipping Services (CB No. 11/841) appeared for a hearing. During the personal hearing, he

submitted that they had already submitted their reply vide letter dated 04.04.2025 and he reiterated the facts of the same. Further, he submitted an additional written submission dated 25.09.2025, at the time of the personal hearing and reiterated the facts of the same.

**WRITTEN SUBMISSION OF THE CB:**

14. The CB submitted that the onus of correct self-assessment of the imported goods under the Customs Act, 1962 is on the importer and not the CB. The CB cannot be held liable for any misdeclaration by the importer.

14.1 The CB submitted that the department had grossly failed to appreciate that in terms of Section 17(1) of the Customs Act, 1962 ('the Act'), it is well settled that the onus of self-assessment of duty is on the importer, therefore, the CB submitted that it is only the importer who is solely responsible to self-assess the duty leviable on imported goods appropriately and the CB has no role to play in appropriate assessment of goods, whatsoever.

14.2 The CB submitted that in the present case, the department has alleged that CB has failed to exercise due diligence in verifying the correctness of the information provided by the importer and did not ensure compliance with applicable laws. In this regard, the CB relied upon the decision of CESTAT in M/s. Ayushi Logistic Company Versus Commissioner of Customs (Airport & Administration), Kolkata, 2023 (4) TM1 510-CESTAT KOLKATA, wherein the court has held that the Importer is solely responsible for any miss-declaration in the submitted documents. To hold the Customs Broker liable, it must be proven that they had prior knowledge of the miss-declaration before filing the Bills of Entry. In this case, CB submitted that no evidence establishes such prior knowledge, and the miss-declaration was only discovered after the DRI's investigation. In this regard the CB also relied upon the following decisions of the Hon'ble CESTAT:-

- a. M/s. Ambe Freights Pvt. Ltd. Versus Commissioner of Customs, New Delhi, 2024 (5) TMI 280-CESTAT NEW DELHI:
- b. Mohak Enterprise Versus Commissioner of Customs, Ahmedabad, 2024 (2) TMI 1262-CESTAT AHMEDABAD and
- c. Mr. K. Natarajan, Proprietor M/S. Accurate Clearing & Shipping Agency Versus Commissioner of Customs Export Commissionerate, 2024 (7) TMI 878-CESTAT CHENNAI

14.3 In the present case, the CB submitted that they had cleared imported goods as per the instructions of the Importer. The CB submitted that, being a Customs Broker, it has specific responsibilities under the CBLR, 2018, such as exercising due diligence and maintaining accurate records. The CB stated that they cannot be held accountable for assessing duties or advising importers on duty payments, as these fall under the purview of the importers and customs authorities. In the present case, CB submitted that the importer had made a declaration and the same was assessed by the Customs Department without any demur. It is submitted by the CB that the responsibility of the assessment is upon the importer as well as the Customs authorities and CB cannot be held liable for any wrong assessment of goods

14.4 The CB submitted that it has been alleged in the impugned show cause notice that the CB was aware of the applicable anti-dumping duty (ADD) on Methyl Aceto Acetate imports, as they had previously processed a similar Bill of Entry where ADD was paid under Notification No 22/2016-Customs (ADD) dated 31.05.2016. However, the department has alleged that the CB failed to advise the importer to pay ADD on Bill of Entry No. 5783092 dated 09.10.2021 under Notification No. 31-Customs (ADD) dated 29.05.2021

14.5 In this regard, the CB submitted that Notification No. 22/2016-Customs (ADD) dated 31.05.2016 and Notification No. 31/2021-Customs (ADD) dated 29.05.2021 are

distinct legal instruments, each issued in different contexts with specific applicability. The CB submitted that the processing of a Bill of Entry under Notification No. 22/2016, where anti-dumping duty (ADD) was paid, does not automatically imply that ADD is payable under Notification No. 31/2021. Each notification must be independently examined, considering its specific provisions and the prevailing circumstances at the time of import.

14.6 The CB submitted that it is the primary responsibility of the importer to determine and ensure compliance with applicable duties, including ADD, for each transaction. The CB stated that the importer, being the principal in the import process, is best placed to assess the nature of the goods and the corresponding legal obligations. The CB submitted that they act merely as a facilitator in the filing of import documentation based on the information and instructions provided by the importer. While the Customs Broker exercises due diligence, it is not their responsibility to analyse the applicability of each notification or to advise the importer on the payment of duties.

14.7 Furthermore, the CB submitted that there is no evidence to establish that the CB had any prior knowledge of non-compliance by the importer regarding the non-payment of ADD under Notification No. 31/2021. The CB stated that they acted in accordance with the details provided by the importer and followed standard procedures in filing the Bill of Entry. Given the separate nature of the two notifications and the well-defined responsibilities of the importer and the Customs Broker, it is submitted by the CB that they cannot be held liable for the alleged non-payment of ADD. The CB submitted that the responsibility for assessing and ensuring the payment of applicable duties rests solely with the importer, and the CB has duly performed their professional duties within the prescribed legal framework.

14.8 Accordingly, the CB submitted that it is evident that they have only acted in a bona fide manner by clearing the imported goods and the department has grossly erred in not taking into consideration the above-mentioned aspects. In light of the above, the CB



submitted that as the Impugned show cause notice is erroneous, unsustainable and contrary to the law it is liable to be dropped.

15. The CB further submitted that without prejudice, in terms of Regulation 10 (d) of the CBLR, 2018, the CB is only liable to provide advice to its clients and is required to bring non-compliance of such advice to the notice of the Customs officer only where he is aware of any intent to miss-declare by the client, which is not the case in the instant matter

15.1 Relevant provisions of Regulation 10 (d) of the CBLR. 2018 is reproduced 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;”*

15.2 The CB submitted that the department has failed to appreciate that Regulation 10d) of the CBLR, 2018 merely places an obligation of the CB to ‘advise’ its clients to comply with the Act and the rules and regulations thereto. However, the CB stated that they are not required to enter into the shoes of the proper officer under Section 17 of the Act and verify and examine the self-assessment sought to be made by the importer.

15.3 The CB submitted that the department has erred in not appreciating that Regulation 10(d) merely casts an obligation to advise the clients, where the Customs broker is aware that the importer has an intent to miss-declare the imported goods. Further the CB had placed reliance on the decision of the Hon'ble Tribunal in **Bajaj Enterprises Vs. Commissioner of Customs, 2017 (347) ELT 675 (Tri-Mum)**. In the present case, the CB submitted that no evidence has been led by the department to prove that appellant was aware that the importer intended to miss-declare the goods. Hence, CB argued that there is no breach of obligations under Regulation 10(d) of the CLBS, 2018

15.4 In this regard, the CB relied upon the decision of the Hon'ble High Court of Delhi in the case of Kunal Travels (Cargo) Vs. Commissioner of Customs (I&G), New Delhi [2017 (354) ELT 447 (Del)] wherein it has been held that *"Customs House Agents are only processing agent of documents for clearance of goods through Customs House. They are not inspectors to weigh genuineness of transaction, and there is no obligation to look into information from exporter/importer. It is onerous to expect CHA to inquire into and verify genuineness of IE Code given by client for each import/export transaction. When such code is mentioned, there is a presumption that appropriate background check in this regard would have been done by Customs authorities. In absence of knowledge that goods mentioned in shipping bill did not reflect truth of consignment sought to be exported, CHA or its proprietor cannot be attributed with mens rea, if goods did not corroborate with declaration in shipping bills, it cannot be deemed to be the miss-declaration by CHA"*

15.5 The CB also placed reliance on M/s. Shuvam Enterprises Versus Commissioner of Customs, Airport & ACC Commissioner Customs House, Kolkata, 2024 (7) TMI 322-CESTAT KOLKATA. The CB also placed reliance on the case of M/S Pushpanjali Logistics Versus Commissioner of Customs (Airport & General) New Delhi, 2024 (6) TMI 140-CESTAT NEW DELHI.

15.6 The CB submitted that in the present case, they had cleared the imported goods based on the instructions of the Importer. As a Customs Broker, they had defined responsibilities under the CBLR, 2018, including exercising due diligence and maintaining accurate records. However, the CB argued that they cannot be held responsible for determining duty applicability or advising the importer on duty payments, as these obligations lie with the importer and the customs authorities. Further, the CB submitted that when there is no miss-declaration by them, the penal action per se is not warranted and it is untenable in law.

15.7 In this regard, the CB had placed reliance on **Thawerdas Wadhoomal vs. CC (General) Mumbai, 2008(221) ELT 252 (Tri-Mumbai)** affirmed by HC in **2009 (240) ELT, A 143 (Bombay High Court)**:

*“CHA files shipping documents on the basis of material given to him by his clients & if in case of such exercise of his functioning, he believes in good faith that these documents were genuine, he is not liable for penal action”*

15.8 The CB had also placed reliance on **Kismat Clearing Agency Versus Commissioner of Customs (General), Mumbai, 2024 (4) TMI 695-CESTAT MUMBAI**:

15.9 The CB submitted that in the present case, the department has failed to produce any evidence whatsoever to substantiate its allegation of violation of Regulation 10(d) of the CBLR, 2018. The CB also submitted that the department has failed to conclusively demonstrate how they had not advised the importer. The CB submitted that as per their practice, they have always advised the importer to comply with the provision of the Customs Act. CB stated that any irregularity committed by the importer without their knowledge has to be detected by the department that is having the resources and wherewithal to do so. The CB submitted that they cannot be charged for the violation committed by the importer without evidence to establish that they were conniving with the importer. The CB argued that the allegation of violation of regulation 10(d) by the department is based on pure conjecture without any solid evidence to prove the specific allegation of which aspect of the declared goods in the import documents has not been advised by the CB to the importer. The CB submitted that making general and sweeping statements cannot form the basis for alleging violations against them.

15.10 Further the CB also placed reliance on the following case laws to substantiate that the penalty cannot be imposed when there are no cogent findings and in absence of any evidence for having violated the provisions of Customs Broker License Regulations

- i. Kamal Sehgal Solutions Pvt. Ltd. (Mad.) CC, Chennai: 2020 (371) ELT 685 (Mad.)
- ii. KTR Logistics Solutions Pvt. Ltd. vs. CC, Chennai: 2020 (372) ELT 689 (Mad.)
- iii. HSN Shipping Pvt. Ltd. vs. CC, Chennai: 2020 (372) ELT 689 (Mad.)
- iv. M.M. Logistics vs. CC (Airport & General), New Delhi: 2020 (373) ELT 677 (Tri. - Del.)
- v. Manjunatha Cargo Pvt. Ltd. vs. CC, Bangalore: 2021 (375) ELT 245 (Tri. - Bang.)

15.11 Further the CB submitted that the department ought to have appreciated that since the threshold for advising the client itself did not arise, there was no obligation to bring the matter to the notice of the Customs authorities. Further, the CB stated that it is well established that the Customs brokers are not bound to provide any advice to the Customs authorities. In this regard the CB also placed reliance on the decision of the Hon'ble Calcutta **High Court in Commr of Customs v. Over Land Agency, 2006 (204) ELT 554** affirmed by the Hon'ble Supreme Court in **Commissioner v. Over Land Agency, 2007 (210) E.L.T. A71 (S.C.)**.

15.12 In light of the above, the CB submitted that the Impugned show cause notice is completely untenable and contrary to the law to the extent the CB state that they have breached their obligations under Regulation 10(2) of the CBLR, 2018 and is therefore liable to be dropped.

16. The CB further submitted that they have not violated the provisions of Regulation 10 (e) of the CBLR, 2018, which states that:-



*“The 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.”*

16.1 The CB submitted that in the present case, department has alleged that the CB failed to exercise due diligence in informing the importer about the applicability of anti-dumping duty (ADD) on the import of Methyl Aceto Acetate (MAA) from China, leading to a loss to the Government Exchequer. Given that ADD had been paid on previous similar import (BE No. 3375727 dated 31.03.2021), it is alleged that the CB was expected to ensure compliance for BE No. 5783092 dated 09.10.2021 but failed to do so. Thus, alleged lack of due diligence and a violation of Regulation 10(e) of the CBLR, 2018

16.3 At the outset, nowhere in the show cause notice, the CB submitted that the department has alleged that the CB had provided any wrong or incorrect information to the importer which is essential to invoke violation of Regulation 10 (e) of the CBLR, 2018. The CB submitted that this provision provides for responsibility of a custom broker to impart correct information to the importer and not to verify the correctness of the information provided by the importer, which appears to be basis of allegation by the department in the present case. The CB had placed reliance on **M/s. Ananya Exim Versus Commissioner of Customs (Airport & General), New Delhi, 2024 (2) TMI 514-CESTAT NEW DELHI.**

16.4 It is submitted by the CB that in this case, the CB processed the clearance of imported goods in accordance with the Importer's instructions. As a Customs Broker, their obligations under the CBLR, 2018 are limited to exercising due diligence and maintaining proper records. However, the CB submitted that the responsibility for assessing duty applicability and ensuring duty payment rests with the importer and customs authorities, and not with the CB.

16.5 In this regard, the CB had made a reference to **M/s. Access World Wide Cargo Versus the Commissioner of Customs Bangalore, 2023 (11) TMI 839 – CESTAT.**

16.6 The CB submitted that, they acted in a bonafide manner and exercised due diligence in their role as Custom Broker in connection with their work related to the subject consignments. The CB submitted that the Bill of entry was filed on the basis of the declaration given in the invoice and Packing List submitted by the importer. The CB submitted that as a custom broker, they had a role only in preparing/filing Customs Documents such as Bill of entry, etc. on the basis of a declaration submitted by the importer, arranging for the examination of cargo for import.

16.7 Further, The CB had submitted that there is no evidence forthcoming from the department while alleging the charges of violation of regulation 10(e). The CB submitted that the department has failed to conclusively demonstrate how the CB has not advised the importer or not exercised due diligence. The CB stated that as per the practice, they always advise their clients to comply with the correct procedure and the relevant provisions of the Customs Act, 1962, along with Rules & Regulations. Any irregularity committed by the importer without the knowledge of CB to be detected by the department which is having the resources and wherewithal to do so. The CB submitted that they cannot be charged for the violation committed by the importer without evidence to establish that the CB was conniving with the importer.

16.8 In this regard, The CB had placed reliance on **Siddhesh Logistics Versus Principal Commissioner Of Customs (General) New Customs House, Ballard Estate, Mumbai, 2024 (6) TMI 784-CESTAT MUMBAL,**

16.9 The CB submitted that the allegation of violation of regulation 10(e) levelled by the department is based on pure conjecture without any solid evidence to prove the specific allegation of which aspect of the declared goods in the import documents has not been

advised correctly by the CB to the importer. Further the CB submitted that making general and sweeping statements cannot form the basis for alleging violations against them and therefore, the impugned show cause notice is liable to be dropped.

17. The CB further submitted that they have not violated the provisions of Regulation 10 (k) of the CBLR, 2018, which states that;-

*“A CB shall maintain up to date records such as bill of entry, shipping bill, transshipment application, etc., all correspondence, other papers relating to his business as Customs broker and accounts including financial transactions in an orderly and itemised manner as may be specified by the Principal Commissioner of Customs or Commissioner of Customs or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be”*

17.1 In the present case, The CB had submitted that the department has alleged that they had failed to maintain proper records, as required under Regulation 10(k) of the CBLR, 2018. The CB submitted that despite requests and summons, no documents or proof of payment of anti-dumping duty (ADD) for Bill of Entry No. 5783092 dated 09.10.2021 were provided. It is alleged that the CB did not keep updated and itemized records related to customs clearance, as mandated by the regulations.

17.2 Further the CB submitted that the allegation that the CB failed to maintain proper records under Regulation 10(k) of the CBLR, 2018 is incorrect and unfounded. The CB, as a Customs Broker, is responsible for maintaining records related to customs clearance; however, this obligation is limited to the documents received from the importer and those required for filing purposes. The CB does not have independent access to proof of payment of duties, including anti-dumping duty (ADD), as such payments are directly made by the importer to the customs authorities.

17.3 In the present case, The CB submitted that they had acted as a facilitator in processing the Bill of Entry based on the information and documents provided by the importer. The CB submitted that the responsibility for ensuring duty payment and

maintaining corresponding financial records lies solely with the importer. Furthermore, the CB argued that there is no evidence to suggest that the CB deliberately withheld any documents or failed in maintaining records in an orderly manner.

17.4 Therefore, the CB submitted that the allegation that they violated Regulation 10(k) is misplaced, as their role is limited to documentation and procedural compliance, whereas the duty to ensure the accuracy and completeness of payment records lies with the importer and therefore, the impugned show cause notice is liable to be dropped.

18. The CB further submitted that they have not violated the provisions of Regulation 10 (q) of the CBLR, 2018, which states that:-

*“A CB shall co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.”*

18.1 The CB submitted that, in the present case, the department has alleged that the CB failed to cooperate with Customs authorities by not responding to multiple summons issued on 28.06.2021, 11.07.2024, and 15.07.2024 under Section 108 of the Customs Act, 1962. Despite resending an extension, the CB did not appear for statement recording. It is alleged that this lack of cooperation indicates a violation of Regulation 10(q) of the CDL8, 2018.

18.2 The CB submitted that the allegation that the CB failed to cooperate with Customs authorities under Regulation 10(q) of the CBLR, 2018 is incorrect and does not take into account the genuine circumstances faced by the CB. The CB submitted that they have always been willing to cooperate in the adjudication process to the fullest extent possible. The CB stated that upon receiving the second summon, the CB promptly informed the authorities about their inability to attend on short notice and specifically requested to appear on 15.07.2024. This demonstrates the CB's intent to comply with the proceedings rather than evade them.

18.3 The CB submitted that their non-appearance on the given date was not due to any deliberate attempt to avoid the inquiry but was based on unavoidable circumstances. The CB submitted that at no point have they refused to participate in the investigation, nor have they withheld any relevant information. The CB stated that they remain committed to cooperating with the authorities and are prepared to provide any necessary clarification or documents as required.

18.4 Therefore, the CB submitted that the allegation of non-cooperation is misplaced, as they have continuously expressed their readiness to assist in the proceedings and have never obstructed the investigative process.

19. The CB further submitted that revocation of license is justified only in cases of aggravating factors that allow infraction to be labelled as grave.

19.1 The CB placed reliance on the case of **Ashiana Cargo Services Vs. Commissioner of Customs (I&G), 2014 (302) ELT 161 (Del.)**. It is submitted by the CB that in the present case, they cleared the imported goods based on the instructions of the Importer. As a Customs Broker, they have defined responsibilities under the CBLR, 2018, including exercising due diligence and maintaining accurate records. However, the CB submitted that they cannot be held responsible for determining duty applicability or advising the importer on duty payments, as these obligations lie with the importer and the customs authorities. The CB argued that there is no allegation of direct involvement of them in mis-declaration of description, value, etc. Further, the CB submitted that they were regularly doing the Customs work without any interruption or any alleged violation or without any cases from the last incident i.e. 09.10.2021. In other words, the CB stated that they were allowed to work as Customs Broker for almost 3 year and 6 months.

19.2 Further, the CB also referred to the following judicial decisions:



- a) **MAA Kamakhya Enterprise Vs. Pr. Comm. of Cus. (Preventive), Kolkata, 2020 (372) ELT 594 (Tri-Kolkata).**
- b) **A. S. Vasan & Sons Vs. Pr. Comm. of Cus. (General), Mumbai, 2018 (362) ELT 272 (Tri-Mumbai).**
- c) **P. P. Associates Vs. Commissioner of Customs (General), Mumbai, 2016 (343) ELT 684 (Tri-Mumbai).**
- d) **Commissioner of Customs Vs. National shipping Agency, 2008 (226) ELT 46 (Tri. -Mumbai).**

19.3 In view of the above, it is submitted by the CB that the department has wrongly proposed to revoke the license of the CB in the present case.

20. The CB submitted that even if the CB is held to have violated its obligations under the CBLR, 2018, in terms of the doctrine of proportionality, the License should not be revoked. The CB submitted that without prejudice to the submissions made above and without admitting, even if it is assumed that the CB have breached the obligations cast upon it under the CBLR, 2018, the CB stated that on application of the doctrine of proportionality, merely a penalty should be imposed on them, and the License ought to be restored since the livelihood of the CB is dependent on their Customs broking business.

20.1 It is submitted by the CB that the alleged non-payment of ADD by the importer is only amounting to Rs 3,69,053 and revocation of license for such nominal amount of Customs duty will be disproportionate, especially when the CB has impeccable reputation and never violated the provisions of CBLR, 2018 in the past. Hence, it is submitted by the CB that considering the doctrine of proportionality the revocation for this reason as well is not sustainable.

20.2 The CB submitted that the law on doctrine of proportionality of punishment on the CHA under the Regulations have been dealt in the case of **Ashiana Cargo Services Vs.**

**Customs, (2014) 302 ELT 161**, where the Delhi High Court observed that Regulation prescribe two penalties, suspension of the licence for a particular period of time and revocation of license and for the punishment to be proportionate to the violation, revocation of the license can only be justified in the presence of aggravating factors which could be labelled as grave. There has to be an element of active facilitation of the infraction. Relevant portion of the decision is reproduced as under:

*"Not any and every infraction of the CHA Regulations, either under Regulation 13 ("Obligations of CHA") or elsewhere, leads to the revocation of license; rather, in line with a proportionality analysis, only grave and serious violations justify revocation. In other cases, suspension for an adequate period of time (resulting in loss of business and income) suffices, both as a punishment for the infraction and as a deterrent to future violations."*

20.3 In this regard the, the CB had also placed reliance on the decision of the Principal Bench of the Hon'ble Tribunal in **Sadanand Chaudhary v. CC, 2018 (363) ELT 1018 (Tri-Del), KVS Cargo v. CC, 2018 (363) ELT 856 (Tri- Del), KS Sawant & Co, 2012 (284) ELT 363 and Parekh Cargo Logistics v. CC, 2017 (347) ELT 657.**

20.4 In view of the above, the CB submitted that the impugned show cause notice is liable to be dropped. In view of the foregoing submissions, the CB prayed that the Ld. The Commissioner of Customs may be pleased to drop the proceedings initiated in Show Cause Notice No. 80/2024-25 dated 05.03.2025 in its entirety with consequential relief to the CB.

#### **DISCUSSIONS AND FINDINGS:-**

21. I have gone through the facts and records of the case; the offence report received in the form of Investigation Report dated 20.12.2024 from Deputy Commissioner of Customs, NSPU, R& I, Mumbai Zone – III; the Show Cause Notice No. 80/2024-25 dated

05.03.2025 issued under Regulation 17(1) of CBLR, 2018; the inquiry report dated 18.07.2025 and the written defence submissions dated 04.04.2025 and 25.09.2025 submitted by the CB.

22. Briefly stated, the present case has been booked and investigated by NSPU, R&I, Mumbai Zone-III, against the importer M/s Victory Sales Enterprises (IEC-0399058940) for non-payment of antidumping duty applicable as per Notification No. 31-Customs (ADD) dated 29.05.2021 on import of 'Methyl Aceto Acetate' originating from China, imported vide Bill of Entry No. 5783092 dated 09.10.2021 through their Customs Broker M/s. Shree Tolia Shipping Services (11/841). Investigation revealed that the said importer had also imported a similar item in the past vide BE no. 3375727 dated 31.03.2021, handled by the same CB, i.e. M/s. Shree Tolia Shipping Services (11/841), and imported from the same supplier and country, where the importer has paid ADD, which is applicable as per Notification No. 22/2016-Customs (ADD) dated 31.05.2021, which implies that the Importer had the knowledge about the applicability of ADD on the goods. I find that in view of the said offence report received from NSPU, R&I, action under CBLR, 2018 has been initiated against the CB M/s. Shree Tolia Shipping Services (CB No. 11/841) for apparent act of violations of Regulations 10(d), 10(e), 10(k) & 10(q) of CBLR, 2018. I find that Regulation 16 was not invoked in the present case. However, an inquiry under Regulation 17 of CBLR, 2018 has been conducted and the inquiry officer has held all the charges levelled against the CB as proved.

23. I find that the charges of violation of Regulation 10(d) & 10(e) of CBLR, 2018, ibid, have been levelled against the CB on the grounds that 'the importer had also imported the similar item i.e., 'Methyl Aceto Acetate', in the past vide BE no.-3375727 dated 31.03.2021 from the same supplier and country, where importer has paid ADD which is applicable as per Notification No. 22/2016-Customs (ADD) dated 31.05.2016; that the said Bill of Entry was cleared by the same CB M/s Shree Tolia Shipping Services; that it clearly

shows, Customs Broker M/s. Shree Tolia Shipping Services was aware about the notification no 31-Customs (ADD) dated- 29.05.2021; that it was his duty to advise the client to pay ADD in the B/E no-5783092 dt-09.10.2021, for import of 'Methyl Aceto Acetate (MAA)' from China but the CB failed to do so'.

23.1 I find that the inquiry officer, in this regard, has observed that 'in the subsequent import of identical goods under Bill of Entry No. 5783092 dated 09.10.2021, handled by the same CB, ADD was not paid despite the applicable Notification No. 31/2021-Customs (ADD) dated 29.05.2021; that being aware of the product's nature and the prior application of ADD, it was the duty of the CB to advise the importer regarding the continued applicability of ADD under the new notification, however, the CB failed to discharge this responsibility; that the Customs Broker failed to exercise due diligence in imparting correct information and ensuring compliance with the applicable legal provisions, particularly with respect to the levy of Anti-Dumping Duty (ADD) on the import of 'Methyl Aceto Acetate (MAA)' from China under the impugned Bill of Entry No. 5783092 dated 09.10.2021'. Accordingly, the inquiry officer has held that the charges of violation of Regulations 10(d) and 10(e) of CBLR, 2018 are proved against the CB.

23.2 I have also perused the defence submission of the CB wherein the CB has interalia argued that 'the department had grossly failed to appreciate that in terms of Section 17(1) of the Customs Act, 1962 ('the Act'), it is well settled that the onus of self-assessment of duty is on the importer, therefore, it is only the importer who is solely responsible to self-assess the duty leviable on imported goods appropriately and the CB has no role to play in appropriate assessment of goods, whatsoever; that they had cleared imported goods as per the instructions of the Importer and they cannot be held accountable for assessing duties or advising importers on duty payments, as these fall under the purview of the importers and customs authorities; that the Notification No. 22/2016-Customs (ADD) dated 31.05.2016 and Notification No. 31/2021-Customs (ADD) dated 29.05.2021 are distinct legal

instruments, each issued in different contexts with specific applicability and each notification must be independently examined, considering its specific provisions and the prevailing circumstances at the time of import; that it is not their responsibility to analyse the applicability of each notification or to advise the importer on the payment of duties; that they acted in accordance with the details provided by the importer and followed standard procedures in filing the Bill of Entry and given the separate nature of the two notifications and the well-defined responsibilities of the importer and the Customs Broker, they cannot be held liable for the alleged non-payment of ADD; that the allegation of violation of regulation 10(d) by the department is based on pure conjecture without any solid evidence to prove the specific allegation of which aspect of the declared goods in the import documents has not been advised by the CB to the importer; that as a Customs Broker, their obligations under the CBLR, 2018 are limited to exercising due diligence and maintaining proper records, however, the responsibility for assessing duty applicability and ensuring duty payment rests with the importer and customs authorities, and not with the CB; that they acted in a bonafide manner and exercised due diligence in their role as Custom Broker in connection with their work related to the subject consignments; that as a custom broker, they had a role only in preparing/filing Customs Documents such as Bill of entry, etc. on the basis of a declaration submitted by the importer, arranging for the examination of cargo for import'. I have also perused the case laws relied upon by the CB.

23.3 Having taken into cognizance of the facts of the case, the inquiry report and the defence arguments of the CB, I find that it is a matter of fact that the impugned goods imported vide B/E No. 5783092 dated 09.10.2021 have been imported in gross violation of Notification No. 31/2021-Customs (ADD) dated 29.05.2021 without payment of applicable Anti Dumping Duty (ADD). I further find that the earlier B/E No. 3375727 dated 31.03.2021 consisting of the same goods and from the same supplier and country, was also filed and handled by the charged CB for the same importer, wherein the importer



has paid ADD, which is applicable as per Notification No. 22/2016-Customs (ADD) dated 31.05.2016. This fact clearly indicates that had the CB been diligent enough, as supposed to be under Regulation 10(d) and 10(e) of CBLR, 2018, such non-compliance and evasion of ADD would have been avoided. I find that the CB has once again argued that the onus of assessment and duty payment lies on the importer and the customs department only. The CB cannot run from their obligations and responsibilities by putting the onus on the importer and the department. Such a callow statement of the CB itself shows the lackadaisical and ignorant manner of working as a Customs Broker. The CB license is granted to a person/firm/company with primary responsibility of assisting their clients (importer and exporter) for compliance with all mandatory rules, regulations, notifications etc. related to the imports/exports handled by the CB. However, the factual matrix of the present case specifies that the CB M/s. Shree Tolia Shipping Services (CB No. 11/841) has failed to discharge their duties as a CB in accordance of the obligations stipulated under CBLR, 2018 and failed to advise the importer about the applicability of the Notification No. 31/2021-Customs (ADD) dated 29.05.2021; to bring such non-compliance to the knowledge of the customs department and to exercise due diligence while handling the impugned imports. Therefore, under the facts and circumstances of the case, I am inclined to accept the inquiry report and hence, I uphold the decision of the inquiry officer and hold the CB guilty for the violation of Regulations 10(d) and 10(e) of CBLR, 2018.

24. I find that the charge of violation of Regulation 10(k) of CBLR, 2018, *ibid*, has been levelled against the CB on the grounds that 'the CB has no evidence of payment of ADD in the B/E No-5783092 dated 09.10.2021, for import of Methyl Aceto Acetate (MAA) from China; that a letter dated 14.05.2024 was issued to the Importer and the CB to provide all relevant documents pertaining to said BE and provide any proof of payment made against the ADD; that further summons were issued to the Importer and to the CB; that the Customs

Broker has not produced any documents related to bill of entry no. 5783092 dated 09.10.2021, which depicts that records are not being maintained by the CB.

24.1 I find that the inquiry officer, in this regard, has observed that 'the failure to produce the requested documents indicates that the Customs Broker has not maintained proper records pertaining to the import transaction; that maintenance of records is a key responsibility of a licensed Customs Broker to facilitate transparency, compliance, and accountability during and after the clearance process; that the submissions made by the CB do not appear to be relevant, as they did not provide any document to the department during the investigation; that the inability of the CB to produce records of the said Bill of Entry despite summons and official correspondence is a clear violation of Regulation 10(k) of CBLR, 2018'.

24.2 I find that the CB, in this regard, has interalia submitted that 'the allegation that the CB failed to maintain proper records under Regulation 10(k) of the CBLR, 2018 is incorrect and unfounded; that they had acted as a facilitator in processing the Bill of Entry based on the information and documents provided by the importer; that the responsibility for ensuring duty payment and maintaining corresponding financial records lies solely with the importer; that there is no evidence to suggest that the CB deliberately withheld any documents or failed in maintaining records in an orderly manner'. I have also perused the case laws relied upon by the CB.

24.3 I have perused the obligation of the Customs Broker stipulated under Regulation 10(k) of CBLR, 2018 which says that "*A CB shall maintain up to date records such as bill of entry, shipping bill, transshipment application, etc., all correspondence, other papers relating to his business as Customs Broker and accounts including financial transaction in an orderly and itemized manner as may be specified by the Principal Commissioner of Customs or Commissioner of Customs or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;*". Having perused the same, I find

that a CB is required to maintain up-to-date records of the necessary documents for the imports and exports handled by the CB. However, in the present case, I find that the CB was unable to produce to the investigation officers the requisite documents pertaining to the impugned B/E No. 5783092 dated 09.10.2021. I find that the CB has again argued that such responsibility of maintaining the records lies solely with the importer. Such arguments of the CB clearly depict his unlawful and immature behaviour of working as a license holder Customs Broker. I find that the CB is talking around to hide the main fact that they have acted in gross violation of the necessary obligations prescribed under CBLR, 2018. Under the facts and circumstances of the case, I am of the firm belief that the CB has contravened Regulation 10(k) of CBLR, 2018 and uphold the decision of the inquiry officer as the same is sustainable in the eyes of law.

25. I find that the charge of violation of Regulation 10(q) of CBLR, 2018, *ibid*, has been levelled against the CB on the grounds that 'in the instant case, summons were issued to the CB M/s. Shree Tolia Shipping Services on 28.06.2024, 11.07.2024 & 15.07.2024 by the investigation agency under Section 108 of the Customs Act, 1962; that against the second summons, the CB informed that they were not able to attend at such short notice and requested to allow them to attend on 15.07.2024, however, no one attended to record the statement.

25.1 I find that the inquiry officer, in this regard, has observed that 'upon receiving the second summons, the CB replied that they could not attend on short notice and requested to appear on 15.07.2024 instead, however, even on the rescheduled date requested by the CB themselves, no one appeared before the investigation officers to comply or record the statement; that the CB submitted in this regard that they never refused to cooperate in the investigation, however, not appearing for inquiry despite being provided multiple opportunities, appear to be a clear case of non-cooperation; that the repeated failure of the CB to appear for summons and provide a statement despite adequate opportunity and

flexibility from Customs Authorities clearly reflects non-cooperation with an ongoing investigation; that by failing to attend the summons and participate in the inquiry process, the CB has violated Regulation 10(q), showing disregard for statutory responsibilities and legal procedures’.

25.2 I have also perused the defence submission of the CB, in this regard, wherein the CB has interalia argued that ‘the allegation that the CB failed to cooperate with Customs authorities under Regulation 10(q) of the CBLR, 2018 is incorrect and does not take into account the genuine circumstances faced by the CB; that they have always been willing to cooperate in the adjudication process to the fullest extent possible; that upon receiving the second summon, the CB promptly informed the authorities about their inability to attend on short notice and specifically requested to appear on 15.07.2024 and this demonstrates the CB’s intent to comply with the proceedings rather than evade them; that the CB submitted that their non-appearance on the given date was not due to any deliberate attempt to avoid the inquiry but was based on unavoidable circumstances; that at no point have they refused to participate in the investigation, nor have they withheld any relevant information; that they remain committed to cooperating with the authorities and are prepared to provide any necessary clarification or documents as required’.

25.3 Having thoroughly perused the offence report, the show cause notice and the inquiry report, I find that this is a matter of fact that the CB has never appeared before the investigation officer for recording of statement under Section 108 of Customs Act, 1962 neither the CB has participated actively and sincerely during the inquiry proceedings conducted by the Inquiry officer under Regulation 17 of CBLR, 2018. I find that the CB has contended that, due to unavoidable circumstances, they were not able to appear before the investigation officer for the recording of statement. However, such contention of the CB clearly appears to be fake and an afterthought to run away from their responsibility to comply with the provisions of Regulation 10(q) of CBLR, 2018. I find that the CB has

repeated such misconduct during the inquiry proceedings as well. Under the facts and circumstances of the case, I am of the considered view that the CB has knowingly breached the provisions of Regulation 10(q) of CBLR, 2018 and the inquiry officer has substantially held the said charge as proved and hence the inquiry officer's decision is tenable and acceptable.

26. I find that a Custom Broker occupies a very important position in the Custom House and is supposed to safeguard the interests of both the importers/exporters and the Customs Department. A lot of trust is kept in CB by the Government Agencies; however, by their acts of omission and commission, it appeared that the CB M/s. Shree Tolia Shipping Services (CB No. 11/841) has violated Regulation 10(d), 10(e), 10(k) and 10(q) of the Customs Broker Licensing Regulation (CBLR), 2018. I find that for the violation of obligations provided under CBLR, 2018 and for their act of omission and commission, the CB M/s. Shree Tolia Shipping Services (CB No. 11/841) has rendered itself liable for penal action under CBLR, 2018. Hence, while deciding the matter, I rely on the following case laws:

a) **The Hon'ble Supreme Court in the case of Commissioner of Customs V/s. K. M. Ganatra and Co.** in civil appeal no. 2940 of 2008 upheld the observation of Hon'ble CESTAT Mumbai in M/s. Noble Agency V/s. Commissioner of Customs, Mumbai that:

*"the CHA occupies a very important position in the Custom House. The Customs procedures are complicated. The importers have to deal with a multiplicity of agencies viz. carriers, custodians like BPT as well as the Customs. The importer would find it impossible to clear his goods through these agencies without wasting valuable energy and time. The CHA is supposed to safeguard the interest of both the importers and the Customs. A lot of trust is kept in CHA by the importers/exporters as well as by the government agencies. To ensure appropriate discharge of such trust, the relevant regulations are framed. Regulation 14 of the CHA Licensing Regulations lists out obligations of the CHA. Any contravention of such obligations even without intent would be sufficient to invite upon the CHA the punishment listed in the Regulations".*



**b) The Hon'ble CESTAT Delhi in case of M/s. Rubal Logistics Pvt. Ltd. Versus Commissioner of Customs (General)** wherein in (para 6.1) it is opined that:-

*"6.1 These provisions require the Customs Broker to exercise due diligence to ascertain the correctness of any information and to advise the client accordingly. Though the CHA was accepted as having no mensrea of the noticed mis-declaration /under- valuation or mis-quantification but from his own statement acknowledging the negligence on his part to properly ensure the same, we are of the opinion that CH definitely has committed violation of the above mentioned Regulations. These Regulations caused a mandatory duty upon the CHA, who is an important link between the Customs Authorities and the importer/exporter. Any dereliction/lack of due diligence since has caused the Exchequer loss in terms of evasion of Customs Duty, the original adjudicating authority has rightly imposed the penalty upon the appellant herein."*

27. As discussed above, I conclude that the CB is guilty of violations of regulation 10(d), 10(e), 10(k) and 10(q) of CBLR, 2018. However, considering all the facts and circumstances of the case and taking into cognisance of the decisions, arguments and case laws relied upon by the CB, I am of the view that revoking the CB license is too grave a penalty to be imposed for the above violations, as the punishment of revocation of license is much harsher and disproportionate to the offences committed. However, I am of the considered view that the ends of justice will be met by forfeiture of the security deposit under Regulation 14 of CBLR, 2018 and imposing a penalty on the CB, under Regulation 18 of CBLR, 2018 that suffices both as a punishment for the infraction and as a deterrent to future violations. In this regard, I place reliance on the following case laws:

**a) Delhi High Court has, in the case of Falcon Air Cargo and Travels (P) Ltd [2002 (140) ELT 8 (DEL)] held as follows:**

*"13. By order dated 15-7-2000, licence was revoked. It is not clear how there could be revocation when the licence itself was not functional after 13-1-2000. Licence can be suspended or revoked on any of the grounds as mentioned in Regulation 21.*

*It is, therefore, clear that if any of the grounds enumerated existed, two courses are open to the Commissioner. One is to suspend the licence and the other is to revoke it. Suspension would obviously mean that licence would be for a particular period inoperative. An order of revocation would mean that licence is totally inoperative in future, it loses its currency irretrievably. Obviously, suspension/revocation, as the case may be, has to be directed looking to the gravity of the situation in the background of facts. For minor infraction or infraction which are not of very serious nature order of suspension may suffice. On the contrary, when revocation is directed it has to be only in cases where infraction is of a very serious nature warranting exemplary action on the part of the authorities, otherwise two types of actions would not have been provided for. Primarily it is for the Commissioner/Tribunal to decide as to which of the actions would be appropriate but while choosing any of the two modes, the Commissioner/Tribunal has to consider all relevant aspects and has to draw a balance sheet of gravity of infraction and mitigating circumstances. The difference in approach for consideration of cases warranting revocation or suspension or non-renewal has to be borne in mind while dealing with individual cases. In a given case the authorities may be of the view that non-renewal of licence for a period of time would be sufficient. That would be in a somewhat similar position to that of suspension of licence though it may not be so in all cases. On the other hand, there may be cases where the authorities may be of the view that licensee does not deserve a renewal either. Position would be different there. Though we have not dealt with the question of proportionality, it is to be noted that the authorities while dealing with the consequences of any action which may give rise to action for suspension, revocation or nonrenewal have to keep several aspects in mind. Primarily, the effect of the action vis-a-vis right to carry on trade or profession in the background of Article 19(1)(g) of the Constitution has to be noted. It has also to be borne in mind that the proportionality question is of great significance as action is under a fiscal statute and may ultimately lead to a civil death."*

**b) Delhi High Court has in case of Ashiana Cargo Services [2014 (302) ELT 161 (DEL)] held as follows:**

*"11. Viewing these cases, in the background of the proportionality doctrine, it becomes clear that the presence of an aggravating factor is important to justify the penalty of revocation. While matters of discipline lie with the Commissioner, whose*

*best judgment should not second-guessed, any administrative order must demonstrate an ordering of priorities, or an appreciation of the aggravating (or mitigating) circumstances. In this case, the Commissioner and the CESTAT (majority) hold that —there is no finding nor any allegation to the effect that the appellant was aware of the misuse of the said G cards, but do not give adequate, if any weight, to this crucial factor. There is no finding of any mala fide on the part of the appellant, such that the trust operating between a CHA and the Customs Authorities (as a matter of law, and of fact) can be said to have been violated, or be irretrievably lost for the future operation of the license. In effect, thus, the proportionality doctrine has escaped the analysis”.*

**c) In the case of ACE Global Industries [2018 (364) ELT 841 (Tri Chennai)], Hon’ble Tribunal observed as follows:**

*“6. We are unable to appreciate such a peremptory conclusion. The CBLR, 2013 lays down that stepwise procedures are to be followed before ordering any punishment to the Customs broker. True, the said regulations do contain provisions for revocation of the license and for forfeiture of full amount of security deposit, however these are maximum punishments which should be awarded only when the culpability of the Customs broker is established beyond doubt and such culpability is of very grave and extensive nature. In case of such fraudulent imports, for awarding such punishment, it has to be established without doubt that the Customs broker had colluded with the importer to enable the fraud to take place. No such culpability is forthcoming in respect of the appellant herein.....”*

**d) Hon’ble CESTAT, Mumbai in the matter of Setwin Shipping Agency Vs. CC (General), Mumbai – 2010 (250) E.L.T 141 (Tri.-Mumbai) observed that “it is a settled law that the punishment has to be commensurate and proportionate to the offence committed”.**

28. Further, I find that the inquiry report in the present case was received on 18.07.2025 and the opportunity of personal hearing was granted to the CB on 02.09.2025 by the then Principal Commissioner of Customs (Gen). However, the then Principal Commissioner of Customs (Gen) retired on superannuation on 31.08.2025. Hence, as the new Adjudicating Authority, the personal hearing in the present matter was rescheduled on 26.09.2025. Under Regulation 17(7) of CBLR, 2018 the adjudication order should be passed within

ninety days from the date of submission of the inquiry report i.e. by 17.10.2025. However, due to administrative reasons the adjudication order could not be passed by 17.10.2025. In this regard, with respect to non-adherence to the timelines prescribed under Regulation 17 of CBLR, 2018, relying on the following case laws, I observe that the timelines under CHALR/CBLR are directory in nature and not mandatory:

a) **Hon'ble High Court of Judicature at Bombay in the case of Principal Commissioner of Customs (General), Mumbai Versus Unison Clearing P. Ltd.** reported in 2018 (361) E.L.T. 321 (Born.), which stipulates that:

*"15. In view of the aforesaid discussion, the time limit contained in Regulation 20 cannot be construed to be mandatory and is held to be directory. As it is already observed above that though the time line framed in the Regulation need to be rigidly applied, fairness would demand that when such time limit is crossed, the period subsequently consumed for completing the inquiry should be justified by giving reasons and the causes on account of which the time limit was not adhered to. This would ensure that the inquiry proceedings which are initiated are completed expeditiously, are not prolonged and some checks and balances must be ensured. One step by which the unnecessary delays can be curbed is recording of reasons for the delay or non-adherence to this time limit by the Officer conducting the inquiry and making him accountable for not adhering to the time schedule. These reasons can then be tested to derive a conclusion whether the deviation from the time line prescribed in the Regulation, is "reasonable". This is the only way by which the provisions contained in Regulation 20 can be effectively implemented in the interest of both parties, namely, the Revenue and the Customs House Agent."*

(b) **The Hon'ble High Court of Telangana, in the matter of M/S. Shasta Freight Services Pvt Ltd vs Principal Commissioner Of Customs, [Writ Petition No. 29237 of 2018] held that:-**

*"42. Therefore, if the tests laid down in Dattatreya Moreshwar, which have so far held the field, are applied, it would be clear (i) that the time limit prescribed in Regulation 20 (7) is for the performance of a public duty and not for the exercise of*



*a private right; (ii) that the consequences of failure to comply with the requirement are not spelt out in Regulation 20(7) (iii) that no prejudicial consequences flow to the aggrieved parties due to the non-adherence to the time limit; and*

*(iii) that the object of the Regulations, the nature of the power and the language employed do not give scope to conclude that the time limit prescribed is mandatory. Hence, we hold that the time limit prescribed in Regulation 20 (7) is not mandatory but only directory. ”*

**(c) The Hon’ble High Court of Karnataka, in the matter of The Commissioner of Customs vs M/s. Sri Manjunatha Cargo Pvt Ltd on 12 January [C.S.T.A. No. 10/2020] held that:-**

*“13. A reading of Regulation 17 of the C.B.L.R., 2018 makes it very clear that though there is a time limit stipulated in the Regulations to complete a particular act, non-compliance of the same would not lead to any specific consequence.*

*14. A reading of the Regulation 17 would also go to show that the Inquiry Officer during the course of his inquiry is not only required to record the statement of the parties but also to give them an opportunity to cross-examine and produce oral and documentary evidence. In the event of the respondents not co- operating, it would be difficult for the Inquiry Officer to complete the inquiry within the prescribed period of 90 days, as provided under Regulation 17(5). Therefore, we find force in the argument of the learned counsel for the appellant that the Regulation No.17 is required to be considered as directory and not mandatory. Though the word "shall" has been used in Regulation 17, an overall reading of the said provision of law makes it very clear that the said provision is procedural in nature and non-compliance of the same does not have any effect. If there is no consequence stated in the Regulation for non-adherence of time period for conducting the inquiry or passing an order thereafterwards, the time line provided under the 22 statute cannot be considered as fatal to the outcome of inquiry.*

*15. Under the circumstances, we are of the considered view that the provisions of Regulation 17 of the C.B.L.R., 2018 is required to be considered as directory and not mandatory and accordingly, we answer the substantial questions of law Nos.1 to 3 in favour of the appellant and against the respondent.”*



**(d) The Hon'ble CESTAT Mumbai in the matter of M/s. Muni Cargo Movers Pvt. Ltd. Vs. Commissioner of Customs (General), Mumbai [Order No. A/996/13CSTB/C-I dated 23.04.2013] held that:-**

*"Para 4.2:- As regards the third issue regarding non-adherence to the time-limit prescribed in CHALR, there is some merit in the argument. But nevertheless, it has to be borne in mind that time-limit prescribed in the law though required to be followed by the enforcement officers, at times could not be adhered to for administrative reasons. That by itself does not make the impugned order bad in law".*

29. In view of the above judgements and the "Doctrine of Proportionality" which propagates the idea that a punishment for an offence should be proportional to the gravity of the offence, I am not inclined to revoke the license of the CB. However, for their acts of omission and commission, the CB M/s. Shree Tolia Shipping Services (CB No. 11/841) is held liable and guilty for violating the provisions of CBLR, 2018, as mentioned above. I hold that the CB has failed to discharge their duties cast upon them with respect to Regulation 10(d), 10(e), 10(k) and 10(q) of CBLR, 2018 and the interest of justice would be met by forfeiture of security deposit of the CB under Regulation 14 and imposition of penalty under Regulation 18 of CBLR, 2018. Accordingly, I pass the following order:

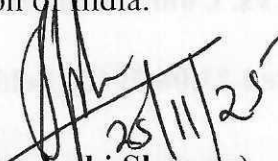
### **ORDER**

30. I, Commissioner of Customs (General), in exercise of the power conferred upon me under Regulation 17(7) of the CBLR, 2018, pass the following order:

(i) I hereby order forfeiture of the entire amount of the security deposit furnished by the CB M/s. Shree Tolia Shipping Services (CB No. 11/841, CB Code- AABPT0482GCH001) under Regulation 14 of CBLR, 2018.

(ii) I, hereby impose a penalty of Rs. 50,000/- (Rs. Fifty Thousand only) on M/s. Shree Tolia Shipping Services (CB No. 11/841, CB Code- AABPT0482GCH001) under Regulation 18(1) of the CBLR, 2018.

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.

  
 (Shraddha Joshi Sharma)  
 Commissioner of Customs (G)  
 NCH, Mumbai-I

To,

**M/s. Shree Tolia Shipping Services (CB No. 11/841),**  
 4th Floor, 39, Kapadia Chambers,  
 Devji Ratanshi Marg, Chinch  
 Bunder Masjid, Mumbai-400009

**Copy to:**

1. The Pr. Chief Commissioner/ Chief Commissioner of Customs, Mumbai I, II, III Zone.
2. SIIB (X), ACC, Sahar, Mumbai.
3. EDI of NCH, ACC & JNCH
4. ACC (Admn), Mumbai with a request to circulate among all departments.
5. JNCH (Admn) with a request circulate among all the concerned.