



**आयुक्त ( सामान्य) सीमाशुल्क का कार्यालय**  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)**  
**कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलाई ईस्टेट, मुंबई- I**  
**CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,**  
**MUMBAI - 400001**

**Email-Id: cbsec.nch@gov.in**

**F.No. GEN/CB/CHNG/52/2021-CBS**

**Date:23.01.2026**

**Order No. 11 /2025-26**

CB M/s. Aditya Enterprises (11/785), (PAN No. AAFA2686G), having registered address: OFFICE 1, D/Mello House, Road No. 3, Sahar Village, Opp. Marium Dairy, Vile Parle (East), MUMBAI-400099 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/785), 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.** As per the available records with Customs Broker Section of New Customs House, Mumbai, the CB M/s. Aditya Enterprises (11/785), (PAN No. AAFA2686G) is registered as partnership firm with 5 partners namely Shri Devendra Chandrakant Deorukhkar, Smt. Neena D. Deorukhkar, Shri Santosh Sadanand Golatkar, Shri Chandrashekhar B. Menon and Shri Jetil R. Thottupura and having Shri Devendra Chandrakant Deorukhkar holding a F-Category Customs Pass, being the authorized person of the said CB.

**3.** The CB M/s. Aditya Enterprises (11/785) vide their letter dated 19.01.2026 intimated this office that Shri Devendra Chandrakant Deorukhkar, the authorized person holding F-category Customs Pass, expired on 17.01.2026. Along with the aforesaid letter dated 19.01.2026, CB has submitted the copies of thirteen Bills of Entry which have been filed in the ICES/EDI system after the death of Shri Devendra Chandrakant Deorukhkar.

**4.** Upon the demise of the authorized F-Card holder on 19.01.2026, the Customs Broker was not legally entitled to transact customs business or file Bills of Entry unless another authorized and approved person was available. However, it is observed that thirteen Bills of Entry were filed in the ICES/EDI system after the death of Shri Devendra Chandrakant Deorukhkar, despite there being no valid authorized person in place. On scrutiny of the records available in this office, it is further observed that the CB M/s. Aditya Enterprises has not obtained any approval from the competent authority for continuation of import/export clearance work (after the demise of Shri

Devendra Chandrakant Deorukhkar) as envisaged under Regulation 11(3) of CBLR, 2018, which governs situations arising due to the demise of an authorized person. Thus, the continued operations of the Customs Broker during the relevant period was without authority of law.

5. It is evident that the customs broker M/s. Aditya Enterprises (11/785), (PAN No. AAAFA2686G) have failed to fulfil their obligations laid down under the Customs Broker Licensing Regulations (CBLR), 2018. In view of the above, the relevant provisions of CBLR, 2018, outlining the obligations of customs brokers, are extracted below:

**(i) Regulation 10 (b) of CBLR, 2018: -**

*"A Customs Broker shall transact business in the Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be,"*

**(ii) Regulation 11(3) of CBLR, 2018: -**

*"Notwithstanding anything contained in sub-regulation (1), in case of any firm or a company where a license has ceased to be in force because of the death or retirement of any partner or director or an authorised employee, who has passed the examination referred to in regulation 6, the firm or the company may apply for replacement of the name of the demised person by the name of another partner, director or authorised employee who has passed the examination referred to in regulation 6:*

*Provided that if there is no such person in the firm or company, then such firm or company, as the case may be, may authorise any other partner, director or authorised employee who is a G card holder, referred to in sub-regulation (5) of regulation 13, to pass the examination referred to in regulation 6 within a period of two years from the date of the demise or retirement of such person, and the firm or company may be permitted to carry on the business of a Customs Broker with the approval of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be till such time such partner, director or authorized employee passes the said examination."*

**(iii) Regulation 13(7) of CBLR, 2018: -**

*"A Customs Broker shall authorise only such employee who has been issued a photo identity card in Form F or Form G as the case may be to sign the declaration on the bills of entry, shipping bills, annexure thereof or any other document generated in connection with the proceedings under the Act or the rules or regulations made thereunder"*

6. In view of the above acts of commission and omission on the part of CB, it clearly amounts to violation of Regulation 11(3) r/w Regulations 10(b) and 13(7) of the CBLR, 2018.

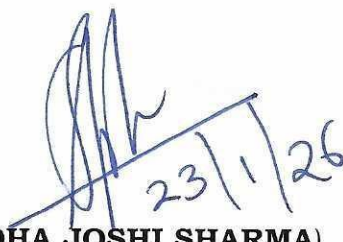
7. I have gone through the documents on records and find that the CB M/s Aditya Enterprises has filed thirteen Bills of Entry in the ICES/EDI system after the death of Shri Devendra Chandrakant Deorukhkar without taking approval under the provisions of Regulation 11(3) of CBLR, 2018.

8. In view of above, I hold that the CB M/s Aditya Enterprises (11/785) is liable for consequences for violation of Regulation 11(3) r/w regulations 10(b) and 13(7) of CBLR, 2018. Accordingly, I pass the following order:-

### ORDER

9.1 I, Commissioner of Customs (Gen.), in exercise of powers conferred upon me under Regulation 18 of Customs Broker Licensing Regulations (CBLR), 2018, hereby impose a penalty of Rs. 15,000/- on the CB M/s Aditya Enterprises (11/785) for violation of provisions of Regulation 11(3) r/w regulations 10(b) and 13(7) of CBLR, 2018.

10. This order is being issued without prejudice to any other action that may be taken against the CB or any other person(s)/firm(s) etc. under the provisions of the Customs Act, 1962 and Rules/Regulations framed there under or under any other law for the time being in force.



(SHRADDHA JOSHI SHARMA)

Commissioner of Customs, CBS  
(General)

New Customs House, Zone-I, Mumbai.

To,

CB M/s Aditya Enterprises (11/785),

#1, D/Mello House, Road No. 3, Sahar Village,

Opp. Marium Dairy, Vile Parle (East),

MUMBAI-400099.



Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. CIU's of NCH, ACC & JNCH.
3. EDI of NCH, ACC & JNCH.
4. Bombay Custom House Agent Association.

Received

Gulatkar

Santosh S Gulatkar  
23/01/2026