



आयुक्त (सामान्य) सीमाशुल्क का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (GENERAL)

कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- I

**CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI - 400001**

Email-Id: cbsec.nch@gov.in

F.No.: GEN/CB/Misc/144/2021-CBS

Date: 18-05-2026

DIN- 2026057700000000AE08

Order No. 03/2026-27

CB M/s. KOTAK & SONS (CB No. 11/220), (PAN No. AAAPK7425P), having registered address: 16, Floor-2,93/95, Bajaria Chambers, Perin Nariman Street, Fort, Mumbai-400001, Maharashtra (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/220), 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. The Custom Broker filed an application No. 100000060316 dated 09.04.2025 on CBLMS for updating the details of Partners i.e. addition of 1. Shri. KIRAN RAGHUVIR MAKARE and 2. Smt. RADHIKA PRATHEESH NAIR, as Partners and the deletion of 1. Shri. LAXMANBHAI KOTADIA 2. Shri. KALKAPRASAD PATEL as Partners.

3. On scrutiny of the documents submitted, it is observed that Partnership Deed in respect of addition and deletion of above mentioned partners was executed on 28.08.2023 and CB has intimated the same on 09.04.2025(Date of application).

4 . In terms of the second proviso to Regulation 7(2) of the Customs Brokers Licensing Regulations, 2018 (CBLR, 2018), it is stipulated that where a company or firm granted a licence under the said Regulations undergoes any change in its Directors, Managing Director, or Partners, such change shall be communicated forthwith by the licensee to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, within one month from the date of such change.

5. I have gone through the documents on records and find that intimation about the addition and deletion of partners in the CB firm has been

delayed by 01 year and 07 months(approx.) and hence they have contravened the provisions of regulation 7(2) of CBLR, 2018, as discussed *supra*. I also find that the CB has requested for waiver of Show Cause Notice in the matter through their letter dated 11.11.2025.

6. In view of the above, I hold that the Customs Broker M/s. KOTAK & SONS (CB No. 11/220), is liable for consequences for violation of Regulation 7(2) of CBLR, 2018. Accordingly, I pass the following order:

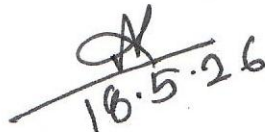
ORDER

7.1 I, Principal Commissioner of Customs (General), in exercise of powers conferred under Regulation 18 of Customs Brokers Licensing Regulations, 2018, hereby impose a penalty of Rs. 20,000/- on the Customs Broker M/s. KOTAK & SONS (CB No. 11/220), for violation of provisions under Regulation 7(2) of CBLR, 2018. The Customs Broker is advised to be careful in future and ensure strict compliance under CBLR, 2018.

7.2 I hereby approve the addition of 1. Shri. KIRAN RAGHUVIR MAKARE and 2. Smt. RADHIKA PRATHEESH NAIR, as Partners from in the CB firm.

7.3 I hereby approve the deletion of 1. Shri. LAXMANBHAI KOTADIA 2. Shri. KALKAPRASAD PATEL as Partners, as Partners from the CB firm

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


16.5.26

(Ajay Kumar Pandey)
Pr. Commissioner of Customs (General)
NCH, Mumbai-I

To,
M/s. KOTAK & SONS,
(CB No. 11/220)
Address: 16, Floor-2,93/95, Bajaria Chambers,
Perin Nariman Street, Fort, Mumbai-400001, Maharashtra

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.