



आयुक्त (सामान्य) सीमाशुल्क का कार्यालय

OFFICE OF THE 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/43/2024-CBS

Date: 23-03-2026

Order No. 19 /2025-26

CB M/s. PAL INDIA SHIPPING AGENCY (11/70), (PAN No. AAFFP0054B), having registered address: 237/2, West View Jain Derasar Lane, NR Wadala Post Office, Wadala, Mumbai-400031 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/70), 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 records available with the Customs Broker Section, New Customs House, Mumbai, M/s. PAL INDIA SHIPPING AGENCY (CB No. 11/70), (PAN No. AAFFP0054B) is registered as a partnership firm comprising Smt. Dipali Manhar Badheka and Shri Pranav Badheka as partners. Further, Smt. Dipali Manhar Badheka is the authorised person of the said Customs Broker and holds a valid G/PA Category Customs Pass.

3. M/s. PAL INDIA SHIPPING AGENCY (CB No. 11/70) was permitted to operate its licence in the strength of a G/PA, vide Notice No. 61/2024-25 dated 07.06.2024, up to 25.10.2025, subject to the condition that the authorised person shall qualify the examination prescribed under Regulation 6 of the CBLR, 2018, within the stipulated period. The stipulated period has since lapsed, and the results of the Regulation 6 examination conducted on 16.12.2025 have also been declared. Further, a period of two years has already elapsed from the date of the demise of the F-category pass holder. However, the Customs Broker has neither intimated the Department regarding passing of the said examination nor appointed any F-category Customs Pass holder, as mandated under the CBLR, 2018. Despite the lapse of the stipulated period, the Customs Broker continued to file documents.

4. Upon expiry of the stipulated period granted vide Notice No. 61/2024-25 dated 07.06.2024 and subsequent declaration of the results of the additional CBLR examination, 2025 under Regulation 6 of the CBLR, 2018, the Customs Broker was no longer legally entitled to transact customs business or file Bills of Entry/Shipping Bills in the absence of a duly authorised and approved person. However, it is observed that two Bills of Entry and two Shipping Bills were filed in the ICES/EDI system even after the lapse of the said period, despite there being no valid authorised person in place. Further scrutiny of records reveals that the Customs Broker has not obtained any approval from the competent authority for continuation of import/export clearance work after the lapse of the stipulated period, as envisaged under Regulation 11(3) of the CBLR, 2018, which governs situations arising on account of the demise of an authorised person. Thus, the operations carried out by the Customs Broker during the relevant period were without authority of law.

5 . It is evident that the customs broker M/s. PAL INDIA SHIPPING AGENCY (11/70), (PAN No. AAFFP0054B) has 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.”

(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”

(iv) Regulation 13(11) of CBLR, 2018: -

“Any change in the persons issued a F card or G card or H card and actually engaged in the work in the Customs Station on behalf of a licensee firm or company shall be communicated forthwith by the firm or the company, as the case may be, to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, and no new person other than 'F', 'G' or 'H' card holders, shall be allowed to work in the Customs Station as a duly authorised employee on behalf of that firm or company.”

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

7. Accordingly, **the subject license held by CB M/s. PAL INDIA SHIPPING AGENCY (11/70) was made inoperative on 16.03.2026** to prevent further filing of documents in the ICES/EDI system for clearance unless the provisions of Regulation 11(3) of CBLR, 2018 are not satisfied and approved.

8. I have gone through the documents on records and find that the CB M/s PAL INDIA SHIPPING AGENCY (11/70) has filed two Bills of Entry and two shipping bills in the ICES/EDI system after the lapse of stipulated time granted vide the Notice No. 61/2024-25 dated 07.06.2024, without taking approval under the provisions of Regulation 11(3) of CBLR, 2018.

9 . In view of the above, I hold that the CB M/s PAL INDIA SHIPPING AGENCY (11/70) is liable for consequences for violation of Regulation 11(3) r/w regulations 10(b), 13(7) and 13(11) 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. 10,000 /- only (Rs Ten Thousand only) on the CB M/s PAL INDIA SHIPPING AGENCY (11/70) for violation of provisions of Regulation 11(3) r/w regulations 10(b), 13(7) and 13(11) 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 thereunder or under any other law for the time being in force.

Digitally signed by
Shraddha Joshi Sharma
Date: 23-03-2026
12:23:19

(SHRADDHA JOSHI SHARMA)
Commissioner of Customs, CBS (General)
New Customs House, Zone-I, Mumbai.

To,

CB M/s PAL INDIA SHIPPING AGENCY (11/70),
237/2, West View Jain Derasar Lane,
NR Wadala Post Office Wadala Mumbai-400031

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.