



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

F.No. GEN/CB/402/2025/CBS

Date: 25.09.2025

DIN: 202509 7700000000 BEBA

**SHOW CAUSE NOTICE NO. 31 /2025-26**  
**UNDER REGULATION 17 OF THE CUSTOMS BROKER LICENSING**  
**REGULATION, 2018**

M/s. Sagar Shipping Agencies (I) Pvt. Ltd., (PAN: AAEC3950N) having address registered at A-1,2, VAIBHAV CHS, SAHAR PIPELINE ROAD, ANDERI EAST, MUMBAI, 400099, MAHARASHTRA (hereinafter referred as the Customs Broker/CB) is holder of Customs Broker License No. 11/709, 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.

**BRIEF FACTS OF THE CASE:**

**2.1.** As per offence report in the form of Show Cause No. 285/2025-26/Pr. Commr/Gr. I&IA/NS-I/CAC/JNCH dated 13.06.2025, issued by the Pr. Commissioner of Customs, NS-I, JNCH, vide F. No. CUS/APR/ 905/2025-Gr (1And1A)/JNCH, regarding action against CB M/s. Sagar Shipping Agencies (I) Pvt. Ltd. (CB No. 11/709) in the case of importer M/s. Hubergroup India Private Limited. (IEC 0392018861).

**2.2.** While conducting TBA of Bill of Entry No. 4160764 dated 01.06.2021 filed by importer M/s. Hubergroup India Private Limited (0392018861) from their supplier M/s. Scaldis-Ruilen N.V., Avelgemstraat 4, 9690 Kuisbergen, Belgium, and filed the said bill of entry through their Customs Broker M/s. Sagar Shipping Agencies (I) Pvt Ltd. (AAEC3950NCH001), following have been observed-

- i.** Goods have been imported under ITCHS 15151990 as "Refined Linseed Oil (For MFG of printing Ink) (Flexi Tank Count)"
- ii.** Benefit of Notification No. 50/2017 has been taken under serial No. 64 which is meant for "all goods of Refined and Edible grade" and attract BCD@45%
- iii.** Goods have been imported under Notification No. 52/2003

**2.3.** M/s. Hubergroup India Private Limited (IEC-0392018861) has imported Goods under ITCHS 15151990 with description as “Refined linseed Oil (for MFG of printing ink)” vide B/E No. 4160764 dated 01.06.2021. Accordingly, the Importer/Custom Brokers knowingly and maliciously claimed the exemption under Notification No. 50/2017 (Sr. No. 64) which is not available for impugned goods which is meant for “all goods of refined and Edible grade” and attract BCD @45%. It appears that the importer has intentionally and wilfully claimed the exemption under Notification No. 50/2017 (Sr. no 64).

**2.4.** It is stated that "importer" is an 100% Export Oriented Unit (EOU). In this case, if the importer is part of a 100% EOU, there are typically no duties or taxes applicable to imports for the purpose of manufacturing of goods for export. This is because of EOUs are allowed to import raw materials or goods without paying customs duties, under the condition that these goods are solely used for export purposes. A Consultative letter No. 915 dated 16.09.2022 was issued to the importer for payment of Differential duty of Rs. 1,02,29,065/- (Rupees One Crore Two Lakh Twenty-Nine Thousand Sixty-Five Only) along with the applicable interest and penalty, the short Differential duty amount calculation is mentioned below (as per C.L. for B/E No.4160764/01.06.2021):-

**Differential Duty Calculation-**

Assessable Value- Rs. 1,69,07,545/-  
Present duty- Nil (EOU)  
Duty Foregone (BCD+SWS) = Rs. 83,69,235/-  
Applicable duty for RITC “15151990”-Other”

Type of Duty	Rate of Duty
BCD	100%
SWS	10%
IGST	Nil (EOU)
Total Duty	110%

Total Applicable Duty = Rs. 1,85,98,300/-

Differential Duty= Rs. 1,85,98,300 – Rs. 83,69,235 = Rs.1,02,29,065/-

**2.5.** The benefit of the aforesaid Notification No. 050/2017 Sr. No. 64 is only available for goods with description ‘refined and edible grade’ only; however, the importer has claimed the benefit of the aforesaid notification for goods which are ‘Refined but other than edible grade’. There is an exclusive entry for Edible grade under CTH 15151910 whereas entry under CTH 15151990 is ‘Other’.

**2.6.** In view of the above, it appears that,

(i) The imported goods under ITCHS 15151990 are liable to attract BCD @ 100%, without the benefit of any notification; however, the importer has intentionally and willfully claimed the exemption under Notification No. 50/2017 (Sr. No. 64) with BCD@45% which is not available for impugned goods.

(ii) The Custom Brokers knowingly and maliciously claimed the exemption under Notification No. 50/2017 (Sr. No. 64) which is not available for impugned goods, and therefore, violated the conditions of Customs Brokers Licensing Regulations (CBLR), 2018.

**2.7.** Accordingly, a Consultative letter No. 915 dated 16.09.2022 was issued to the importer for payment of Differential duty of Rs. 1,02,29,065/- (Rupees One Crore Two Lakh Twenty-Nine Thousand Sixty-Five Only) along with the applicable interest and penalty.

Vide the aforementioned Consultative letter dated 16.09.2022, the Importer was advised to pay the Differential duty along with interest and penalty within 10 days of the receipt of the consultative letter in terms of section 28(4) of the Customs Act, 1962. The importer was further advised to avail benefit of lower penalty in terms of section 28(5) of the Customs Act, 1962, by early payment of short paid duty along with applicable interest and penalty.

**2.8.1** The importer replied to vide their letter dated 29.09.2022 in response to the C.L. No. 915 dated 16.09.2022. They have submitted vide their letter that they are eligible for claiming the benefit of the aforesaid notification. Following documents were also submitted by them:

- i) Copy of Product technical data sheet
- ii) Reference DYCC Test Report w.r.t Bill of Entry no. 5601030 dated 27.09.2021
- iii) Supplier declaration
- iv) Copy of explanatory notes w.r.t Linseed oil.

**2.8.2** Upon going through the aforesaid submissions, it was observed that the importer has imported Refined Linseed oil for industrial use and nowhere it is mentioned that it is of Edible grade. DYCC test report dated 12.10.2021 w.r.t Bill of Entry No. 5601030 dated 27.09.2021 states that:

“The sample as received is in the form of pale yellowish oily liquid. It has the characteristics of Linseed Oil (Refined).”

Hence, the said DYCC test report states that the item has characteristics of Linseed oil (Refined) and does not specify if it is edible or not. Technical grade specifications provided by the supplier stated that the item has following properties:



"Refined Linseed oil, free from 'break' material, with extra pale colour, very low acid value and low odour. Raw material for the production of alkyd resins, stand oils and epoxydised linseed oils. To be used in paints, varnished and printing inks of very low colour."

**2.9.** Thereafter, office sent another letter F.No. S/2-Audit-Gen-75/2022-23/JNCH dated 11.10.2022 to the aforesaid importer wherein they were required to give detailed explanation:

"On examining your submission, it is noticed that your reply is vague and supporting documents submitted alongwith also do not hold any merit as far as eligibility of exemption Notification No. 50/2017 Sr. No. 64 is concerned. In view of this, you are requested to submit pointwise reply on the following points:

- i) Goods imported vide Bill of Entry No. 4160764 dated 01.06.2021 are of Edible Grade or not
- ii) If goods are of edible grade, then provide documentary evidences in support of the same.
- iii) Exemption notification No. 50/2017 Sr. No. 64 is available for goods which are of 'Refined and Edible Grade' only, however goods were imported under ITCES 15151990 which is for 'Refined but other than Edible Grade' hence not eligible for aforesaid exemption.
- iv) Uses of goods imported vide Bill of Entry No. 4160764 dated 01.06.2021 may also be furnished alongwith documentary evidences

**2.10.** Further, in respect of department letter dated 11.10.2022, they have given submissions vide their letter dated 28.10.2022:

**2.10.1** We have imported a consignment of 157360 Kgs of Refined Linseed oil having assessable value of Rs 1,69,07,545.20 for the manufacture of Printing Ink. The goods have been classified under Tariff Item 15151990 of the Customs Tariff and assessed to NIL duty claiming benefit of exemption in terms of notification No 52/2003 dated 31.03.2003. That for the purposes of debiting the bond the duty fore gone has been calculated in terms of SI. No. 64 to Notification No 50/2017 Cus dated 30.06.2017. In this regard it has been stated that exemption in terms of SI No. 64 to notification 50/2017 Cus dated is available to linseed oil of refined and edible grade only and such goods are classifiable under Tariff item 15151910 of the Customs Tariff. In this case goods have been classified under Tariff Item 1515 1990 ie under Tariff Item which covers goods which are other than of 'refined or edible grade' therefore goods not entitled to exemption in terms of SI No 64 to Notification No 50/2017 Cus SI.No.64.

**2.10.2** We say that being an 100% EOU, we are entitled to duty free import of all goods meant for manufacture of export goods in terms of Notification no 52/2003 Cus dated 31.03.2003 subject to fulfillment of conditions laid down in the notification. That we fulfill all condition of the notification and also follow procedure laid down under Rule 5 of the Import of Goods at Concessional Rate of Duty Rules 2017. We have also produced permission No. KASEZ/100%EOU/II/O8/06-07/Vol.IV/9799 dated 20.2.2017 from the prescribed authority. Therefore, goods have correctly been assessed to NIL duty.....”

**2.10.3** That:

(i) Goods imported vide Bill of Entry No.4160764 dated 01.06.2021 are of edible grade as they conform to the standard laid down for Refined Linseed Oil of Edible grade under Food Safety and Standard (Food Products Standards and Food Additive) Regulation, 2011 [ Copy enclosed].

ii) The goods imported Refined Linseed Oil are of Edible Grade in terms of the Supplementary Notes to Chapter 15 read with Appendix B of Prevention of Good Adulteration Rules, 1955. Copy of Sandard prescribed vide Food Safety and Standard (Food Products Standard and Food Additive) Regulations, 2011 & the Certificate of Analysis provided by the Supplier is enclosed. It may kindly be seen that imported goods meet the specification mentioned in the said Rule.

iii) It is submitted that the exemption provided for vide Sr. No.64 of

Notification No. 50/2017 is for all goods of Refined and Edible Grade" The goods imported by us meet the requirement of 'Refined and Edible Grade. The exemption provided is for grade of goods and not linked to actual use therefore they are entitled to concessional duty in terms of Sr. No 64 to notification no. 50/2017 dated 30.06. 2017. In this regard kind attention is invited to the Final Order of Hon'ble CESTAT in the case of M/s. Ritika Phrmatech Vs. Commissioner of Customs, New Delhi reported at 2019(370) E.LT. 626 (Tri-Del) where identical exemption for goods "Refined and Edible Grade" was provided under earlier notification No.12/2012 was considered. It is held by Hon'ble Tribunal-

Butter - Shea Butter Ultra Refined classifiable under Tariff Item 1515 90 91 of Customs Tariff Act, 1975 and eligible to exemption under Sr. No. 58 of Notification No. 12/2012-Cus. Being goods of refined and edible grade - Said notification not having condition as to end use and therefore, refined and edible goods for use in cosmetic industry also eligible to its benefit - FSSAI certificate also not essential requirement as goods not meant for human consumption. [paras &, 9]

iv) Refined Linseed Oil imported by them is used to make synthetic resins, especially linseed alkydes for printing inks, stand oils, and varnishes. It is also used as a binder for pigment pastes. Linseed Stand Oil of varying viscosity and acidity is obtained by polymerization at high temperatures, it is used to produce coating of many kinds, inks, corrosion-proof and aluminium paints and brake linings. That receipt of the materials, issue and removal of goods for export are monitored by the Customs Officer of EOU Section. All prescribed accounts are maintained in the EOU Unit. Being an 100% EOU we are entitled to duty free import of all goods meant for manufacture of export goods in terms of Notification No. 52/2003 Cus dated 31.03.2003 subject to fulfillment of conditions laid down under Rule 5 of the Import of Goods at Concessional Rate of Duty Rules 2017 and has also produced permission No. KASEZ / 100% EOU/11/08/06-07/Vol.IV/9799 dated 20.02.2017 from the prescribed authority. Copy of the permission letter enclosed. Therefore, goods have correctly been assessed to NIL duty. They, therefore requested you to close the audit objection as there is no short payment of duty.

**2.11.** Upon going through the reply dated 28.10.2022 submitted by the importer it was observed that Importer had not submitted FSSAI certificate, if the goods are of edible grade. Further, Food safety and standard regulation, 2011 w.r.t Linseed oil inter alia specifies that "test for argemone oil shall be negative and refined oil shall not contain hexane more than 5.0 ppm". Both the crucial parameters are not mentioned anywhere in the documents submitted by the importer. They have not been able to establish the fact that the imported Linseed oil is edible or not, to avail the benefit of the above-mentioned notification.

**2.12.** Customs Broker/CHA M/s. Sagar Shipping Agencies (I) Pvt. Ltd. vide letter dated 21.10.2022 also Submitted that the goods imported by the importer are of edible grade and submitted the same grounds as given by the Importer above. They have also submitted, the goods were classified under tariff item 15151990 on the ground of its actual use which is manufacture of printing ink, whereas it should have been classified under 15151910 of the Customs Tariff.

**2.13.** As per the Food Safety And Standards (Food Products Standards And Food Additives) Regulations, 2011, For Flaxseed or Linseed Oil (tisi ka tel) means the oil obtained by process of expressing clean and sound Flaxseed or Linseed (linum usitatissimum). It shall be clear, free from rancidity, suspended or other foreign matter, separated water, added colouring or flavouring substance, or mineral oil. It shall conform to the following standards, namely: -

Sr. No.	Parameters	Limits
1.	Butyro-refractometer Reading at 40° C Or Refractive Index at 40° C	69.5- 74.3 1.4720-1.4750
2.	Saponification value	188 to 195
3.	Iodine value	Not less than 170
4.	Unsaponifiable matter	Not more than 1.5 per cent
5.	Acid value	Not more than 4.0
6.	Argemone Oil	Negative
7.	Hexane	Not more than 5.0 ppm
8.	End use	For Human consumption only

**2.14.** A consultative letter No. letter No. 915 dated 16.09.2022 was issued against Bill of Entry No. 4160764 dated 01.06.2021 demanding the differential duty. Thereafter Importer submitted DYCC No. Test Report No. 925/Gr.I/IA dated 12.10.2021 w.r.t Bill of Entry no. 5601030 dated 27.09.2021 wherein it could not be established whether goods are of Edible grade or not. Further, a letter dated 08.12.2022 was issued to SIIB for the Insertion of LRM alert for drawing sample and testing of goods. Thereafter, test report bearing no. BTH/TR/003634/5307/24-25 dated 26.10.2024 for sample drawn against B/E No. 5494896 dated 09.09.2024 was submitted by the Importer and final conclusion is drawn whether goods are of Edible Grade or not.

**2.15.** On examining aforesaid submissions of the Importer, following points have been observed:

That the importer has imported the Refined Linseed Oil for Industrial use and nowhere it is mentioned that it is of Edible Grade.

The Importer has not submitted Test Report or FSSAI certificate, if the goods are of Edible Grade. Further, Food Safety and Standard Regulation, 2011 w.r.t. Linseed oil inter alia specifies that "test for argemone oil shall be negative and refined oil shall not contain hexane more than 5.0 ppm. However, both these crucial parameters in the DYCC Test report dated 12.10.2021 and Certificate of analysis are not mentioned as provided by the supplier and could not conclude that it is edible grade. Further, as per explanatory notes of CTH 1515, Cold-pressed linseed oil is edible; the same is also not specified anywhere whether the linseed oil imported vide aforesaid Bill of Entry is old-pressed or otherwise. Explanatory notes for CTH 1515 are reproduced herein w.r.t. Linseed Oil:

".....Linseed Oil, obtained from the seeds of the flax plant (*Linum usitatissimum*). This oil is one of the most important of the drying oils. Linseed Oil varies from yellow to brownish in color and has an acrid taste and smell. On oxidation it



forms a very tough elastic film. The oil is used chiefly in making paints, varnishes, oil cloth, putty, soft soap, printing inks, alkyd resins or pharmaceuticals. Cold-pressed linseed oil is edible...”

Further, the Importer have been asked to comment on exemption Notification No.50/2017 Sr.No.64 is available for goods which are of Refined and Edible Grade' only, however, they have imported goods under ITCHS 15151990 which is for Refined but other than Edible Grade', hence the same is not eligible for aforesaid exemption. The importer did not gave specific reply to this and submitted copy of order of CESTAT, Delhi in support of their claim. On going through the said CESTAT order, it is noticed that the goods in that case were classified under CTH 15159091 which is for edible grade itself, however, in the instant case goods have not been classified as edible grade i.e. CTH 15151910 though contrary classified under ITCHS15151990 which is for Refined but other than Edible Grade. Hence, prima facie aforesaid CESTAT order may not be applicable in this case. It was also seen that the BCD on the edible grade Linseed Oil under CTH 15151910 is 35% as against 15151990 which is 45%. There is no explanation provided as to why the importer would intentionally lose 10% duty on BCD. Accordingly, the explanation furnished by them does not appear to be acceptable in this case.

**2.16.** Upon reviewing the submissions:

- The importer did not provide the required FSSAI certificate to confirm that the goods are of Edible Grade. Additionally, the certificate of analysis provided by the supplier did not mention crucial parameters like the test for argemone oil and the permissible level of hexane.
- The explanatory notes for CTH 1515 indicate that cold-pressed linseed oil is edible, but it is unclear whether the imported oil is cold-pressed. The absence of such details in the submitted documents raises concerns.
- Regarding the exemption under Notification No. 50/2017 Sr. No. 64, the importer did not provide a clear justification for claiming this exemption for goods classified under CTH 15151990. The cited CESTAT order in the case of M/s Ritika Pharmatech pertains to a different classification (CTH 15159091 for Edible Grade), and thus the cited order is not applicable in this case.

**2.17.** A consultative letter No. letter No. 915 dated 16.09.2022 was issued against Bill of Entry No. 4160764 dated 01.06.2021 for demanding differential duty. On retrieving data from Advait it is observed that more Bills of Entry are retrieved having identical goods.

**2.18.** The Importer has cleared the said goods as detailed in by resorting to misclassification resulting in short levy of legitimate Customs duty amounting



to Rs.133,10,32,613/- [Diff. Duty of Annexure-A Rs.84,20,60,981/- + Diff. Duty of Annexure-B Rs. 48,89,71,632/-] should not be demanded for the Bs/E as detailed in Annexure-A & B appears to be liable for confiscation under section 111(m) of the Customs Act 1962.

**2.19.** The adjudicating authority show caused the CB, M/s. Sagar Shipping Agencies (I) Pvt. Ltd as to why penalty should not be imposed under Section 112(a) and/ or 114A &114AA of the Customs Act, 1962 for acts of omission of commission as discussed above.

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

**3.1.** The CB is an agent of the exporter. He works on behalf of the Exporter. He also takes authorization to work on behalf of the exporters. The CB is fully aware that omission and commission by the exporter affects the working of 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 also requires to know the client. Even in the absence of such a requirement, it is a business practice that the CB knows on whose behalf they are working as the relation between CB and exporter is a long-time relation.

**3.2.** Unlike retail businesses where a customer comes to a retail shop and transaction concludes in a moment, the relationship between the CB and the exporter is a long-term relationship so it is not possible that CB does not know the exporter. The CB had been dealing with such individuals to collect documents and collect goods. The CB must have raised his fees from the same source. It is also not possible for CB to deal with non-existing persons.

**3.3.** On perusal of the offence report, it is apparent that the investigation revealed that the Customs Broker committed serious lapses in handling the import of refined linseed oil. The broker failed in its fundamental duty by not advising the importer to obtain the mandatory FSSAI certificate required by food safety regulations to prove the oil was of edible grade. Despite being aware that the goods were claimed to be edible, the broker did not ensure this critical documentation was provided.

**3.4.** This failure directly led to the goods being incorrectly classified as "non-edible" for customs purposes. Consequently, an ineligible exemption from customs duty was claimed, which was not lawful for edible-grade oil without the proper certification. The broker neglected to verify the essential information or documentation needed to support the importer's claim, demonstrating a clear lack of due diligence. By not securing the correct paperwork, the broker facilitated an inaccurate customs declaration and an improper duty exemption. Hence, it appears that the CB has not fulfilled the obligations of Regulations Regulation 10 (d) and 10 (e) of CBLR, 2018.

**4.** From the investigations in the above-mentioned case, the following omission leading to violation of obligations stipulated in Regulation 10 (d) and 10 (e) of CBLR, 2018 are apparent: -



**i. Regulation 10(d) of the CBLR, 2018 which reads as:**

*“(d) 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;”*

The Customs Broker failed in its duty under Regulation 10(d) by not advising the importer to furnish the mandatory FSSAI certificate to substantiate the edible-grade claim for the imported refined linseed oil. Despite admitting in their submission dated 21.10.2022 at the goods were of edible grade, the CB did not ensure compliance with the Food Safety and Standards Regulations, 2011, which require proof of edible-grade parameters (e.g., argemone oil negativity and hexane  $\leq 5$  ppm). This omission directly contributed to the wrongful classification under CTH 15151990 ("other than edible grade") and the ineligible claim of exemption under Notification No. 50/2017 (Sr. No. 64).

By not advising the importer to comply with the documentation requirements (e.g., FSSAI certificate) the CB violated Regulation 10(d). Additionally, there is no evidence in the SCN that the CB reported the non-compliance to the Deputy Commissioner or Assistant Commissioner of Customs, further compounding the violation.

**ii. Regulation 10(e) of the CBLR, 2018 which reads as:**

*“(e) 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;”*

On perusal of the offence report, it is apparent that the Customs Broker accepted the goods in question were of edible grade. In such circumstances, the Customs Broker was expected to advise the importer to furnish the requisite Food Safety and Standards Authority of India (FSSAI) certificate to substantiate the edible-grade nature of the imported refined linseed oil. However, no such certificate was made available at the time of filing the Bill of Entry. This lapse reflects a clear failure on the part of the Customs Broker to exercise the level of due diligence required under Regulation 10(e) of the CBLR, 2018, which stipulates that a Customs Broker shall ascertain the correctness of any information imparted to a client concerning clearance of cargo or baggage. By not verifying the compliance documentation required for claiming exemption under Notification No. 50/2017 (Sr. No. 64), the Customs Broker facilitated the inaccurate classification and the inadmissible duty exemption claim, thereby violating Regulation 10(e).


5. From the above stated facts and outcome of the investigation, it appears that the CB M/s. Sagar Shipping Agencies (I) Pvt. Ltd. (CB No. 11/709) has failed in fulfilling the obligations as mandated under CBLR, 2018 and has violated the Regulation 10 (d) and 10 (e) of CBLR, 2018.

6. In terms of Regulation 17(1) of CBLR, 2018, CB M/s. Sagar Shipping Agencies (I) Pvt. Ltd. (CB No. 11/709) is hereby called upon to show cause, as to why:

- i. The Customs Broker license bearing no. 11/709 issued to them should not be revoked under regulation 14 read with regulation 17 of the CBLR, 2018.
- ii. Security deposited should not be forfeited under regulation 14 read with regulation 17 of the CBLR, 2018;
- iii. Penalty should not be imposed upon them under regulation 18 read with regulations 17 of the CBLR, 2018.

7. The CB M/s. Sagar Shipping Agencies (I) Pvt. Ltd. (CB No. 11/709) is directed to submit written submission to this show cause notice within 30 days from the date of issue of this notice. They are directed to appear for personal hearing on the date as may be fixed and to produce proof of evidence/documents, if any, in their defence to Shri Sanjay B. Mehta, AC, Audit, NCH, Zone - I, Mumbai Customs who has been appointed as the Inquiry Officer to conduct inquiry into the case under regulation 17 of CBLR, 2018. If no reply is received within the stipulated time period, it will be presumed that they have no explanation to offer and it will be presumed that they do not want personal hearing and the issue will be decided on the facts available on records.

8. This notice 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 any other law for the time being in force.

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

To,

CB M/s. Sagar Shipping Agencies (I) Pvt. Ltd. (CB No. 11/709),  
 Address: A-1,2, VAIBHAV CHS,  
 SAHAR PIPELINE ROAD, ANDERI EAST,  
 MUMBAI, MAHARASTRA-400099.



**Copy to:**

1. The Pr. Chief Commissioner of Customs/ Chief Commissioner of Customs, Mumbai Zone – I, II & III.
2. Shri Sanjay B. Mehta, AC, Audit, NCH, Zone – I, Mumbai Customs, appointed as the Inquiry Officer to conduct inquiry into the case under regulation 17 of CBLR, 2018.
3. CIU's of NCH, ACC & JNCH
4. EDI of NCH, ACC & JNCH
5. BCBA, Mumbai
6. Office Copy
7. Notice Board