



आयुक्त (सामान्य) सीमाशुल्क का कार्यालय

OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)

कस्टम ब्रोकर अनभाग, नवीन सीमाशूल्क 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/597/2025-CBS

Order Date:27-01-2026

DIN: 2026017700000000CA3B

SHOW CAUSE NOTICE No. 43 /2025-26

ISSUED UNDER REGULATION 17 OF THE CBLR, 2018

M/s. PAR Logistics LLP (CB License No.-11/733), having registered address: Office 67, 4th Floor, Plot-56, Ashok Chambers, Devji Ratansi Marg, Masjid Bunder (East), Mumbai – 400009 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. 11/733, 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.

An offence report regarding the offence made by the CB, issued by the Joint Commissioner of Customs, SIIB, Indore, vide F. No. CUS/SIIB/INT/735/2023-SIIB dated 16.10.2025 was received in the Customs Broker Section, NCH, Zone-I, Mumbai on 29.10.2025.

Brief facts of the case

Intelligence was developed by SIIB, Customs, Indore that M/s Singh Exports is a dummy firm created by Utkarsh Bhave & others with sole intention to divert PP granules imported under Advance Authorization Scheme without payment of customs duty in violation of the condition of Advance authorization license read with Notification No.18/2015-Cus dated 01.04.2015, search operation was conducted on 29.11.2023 at the declared premises of M/s Singh Exports i.e. 130, Opp New Life Hospital, Sanwer Road Main Road, Indore and it was found that neither any factory premise nor any office premise was present at the address declared by M/s. Singh Exports.

2. Further investigation revealed that M/s. Singh Exports had imported a total of 555.5 Metric Tons of PP granules under 02 Advance Authorization Licenses. The imported Polypropylene (PP) granules falling under chapter subheading 39021000 of the Customs Tariff Act, 1985, attract Basic Customs duty @7.5%, SWS @10% and IGST @18%. Further, M/s Singh Exports had been issued 02 Advance Authorizations for duty free imports of inputs (raw material) in terms of Notification no. 96/2009-Cus dated 11.09.2009 read with Notification No.18/2015-Cus dated 01.04.2015 issued by the Government of India, Ministry of Finance and Chapter 4 of Foreign Trade Policy 2009-2014 and 2015-2020. The

aforesaid notifications exempt materials imported into India against an Advance Authorization issued in terms of Para 4.1.3 of the Foreign Trade Policy 2009-2014 and Para 4.03 & 4.16 of the Foreign Trade Policy 2015-2020 from the whole of the duty of Customs to be levied thereon, as specified in the first schedule of the Customs Tariff Act, 1975 and from the whole of the Additional duty, safeguard duty and transitional product specific safeguard duty and anti dumping duty to be levied thereon.

3. In view of the above, the total duty worked out to be Rs. 1,67,78,659/- (Rupees One Crore Sixty Seven Lakh Seventy Eight Thousand Six Hundred Fifty Nine Only) recoverable from M/s. Singh Exports under the provisions of the Customs Act, 1962.

4. Recording of the statement of the IEC holder of M/s. Singh Exports

4.1 Shri Ritesh Kumar Singh (IEC holder of M/s. Singh Exports) in his statement dated 12.12.2023 inter alia stated that he is a resident of Jharkhand and employed in Jhansi, with no involvement in the firm's operations. He explained that Shri Sameer Chaturvedi introduced him to Shri Utkarsh Bhave, who offered him a salaried job, took his documents, opened and operated a bank account in his name, and managed all activities of M/s Singh Exports along with Shri Vikas Jain. He admitted having no knowledge of imports, exports, or the Advance Authorisation Scheme and raised no objection to encashment of bank guarantees. He also submitted a letter requesting recovery of the forgone customs duty through encashment of two bank guarantees of Rs. 13,75,000/- and Rs. 19,22,500/-, totalling Rs. 32,97,500/-.

4.2 In view of the above, it appears that Shri Utkarsh Bhave has used the credentials of Shri Ritesh Kumar Singh by luring him for some monetary consideration. Subsequently, Shri Utkarsh Bhave in connivance with Shri Vikas Jain and Shri Anshul Agrawal, has hatched a conspiracy to import duty-free goods in the name of M/s Singh Exports, which were later wrongly diverted to DTA. In this regard, Shri Utkarsh Bhave is the mastermind in the creation of the firm and importing the goods, while Shri Vikas Jain and Shri Anshul Agrawal have provided funds and other support.

5. Shri Paresh Keshavji Dharani, partner in M/s PAR Logistic LLP in his statement recorded on 07.07.2025 inter alia stated that his firm M/s PAR Logistic LLP handled two shipments for M/s Singh Exports in April 2023 (One shipment was cleared under Ex-Bond Bill of Entry for plastic granules on a transfer of ownership basis and the other under High Sea Sale). He confirmed that delivery instructions were given telephonically by Shri Ritesh Singh, with transportation arranged by the importer and no written communication (letter/email) was received regarding the same. He obtained KYC documents of M/s Singh Exports by Courier after a telephonic conversation with Shri Ritesh Singh and that Shri Ritesh Singh had informed him that he would visit in person, but no such meeting took place and his interactions were limited to telephonic conversations only. He stated that since only two Bills of Entry were processed and no further work followed, he did not get an opportunity to meet him. He submitted that he has no knowledge about the departmental findings that M/s Singh Exports is a fake/fictitious firm.

6. From the statement of Shri Paresh Keshavji Dharani, it is clear that

the CB M/s PAR Logistic LLP facilitated the clearance of two consignments for M/s Singh Exports (IEC: CNLPS1119J) in April 2023, one under Ex-Bond and one via High Sea Sale. Delivery instructions and vehicle details were provided telephonically by Shri Ritesh Singh, with no written communication or transporter details retained. KYC documents were received via courier, but the CB never met the importer personally nor verified the declared premises. Transportation and documentation, such as e-Way Bills and Lorry Receipts, were arranged directly by the importer.

7. The above facts establish that the CB failed to discharge obligations under Regulation 10(n) of the CBLR, 2018, which mandates that the Customs Broker shall *verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information.* By failing to verify the identity of his client and the functioning of his client at the declared address, the CB has not only acted in dereliction of statutory obligations but also compromised the integrity of the customs clearance process.

8. Role of Customs Broker:-

It is evident that the Customs Broker M/s PAR Logistic LLP (AASFP3536ECH001) (11/733) has failed to fulfil their obligations laid down under the Customs Broker Licensing Regulations (CBLR), 2018. The relevant provision of CBLR, 2018, outlining the obligation of the Customs Broker is extracted below:

Regulation 10(n) of the CBLR, 2018:-

“A Customs Broker shall verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information.”

Statement of Shri Paresh Keshavji Dharani revealed that the CB has never verified the identity and functioning of importer M/s Singh Exports at his declared address before facilitating clearance of two consignments for the importer in April 2023. His interactions were limited to telephonic conversations only. This lapse on the part of the Customs Broker facilitated the clearance of duty-free imports under the Advance Authorisation scheme for a non-existent firm, thereby enabling the fraudulent diversion of plastic granules.

This represents a clear deviation from the responsibilities outlined in Regulation 10(n) of the CBLR, 2018. In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(n) of CBLR, 2018 by not ensuring compliance with the relevant statutory requirements.

9. In view of the above, in terms of Regulation 17(1) of CBLR, 2018, the CB M/s PAR Logistic LLP (CB License No. 11/733) is hereby called upon to Show Cause as to why:

- i. The license, bearing no. 11/733, issued to them, should not be revoked;
- ii. Security deposit should not be forfeited;
- iii. Penalty should not be imposed;

upon them under Regulation 14 read with Regulation 17 & 18 of the CBLR, 2018, for their failure to comply with the provisions of CBLR, 2018, within 30 days from the date of issue of this notice.

10. They are directed to appear for a personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defense to the Inquiry Officer, Shri Ajit Roy Togare, AC Import II, Zone I, NCH, who shall conduct the inquiry under Regulation 17 of CBLR, 2018.

11. 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 a personal hearing and the issue will be decided on the facts available on records.

12. 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: 27-01-2026
13:07:50

(SHRADDDHA JOSHI SHARMA)

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

Encl.: RUD's.

To,
M/s PAR Logistic LLP,
Office 67, 4th Floor, Plot-56,
Ashok Chambers, Devji Ratansi Marg,
Masjid Bunder (East), Mumbai – 400009.

Copy to:

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. The Commissioner of Customs, Mumbai Zone I, II, III.

3. CIU of NCH, ACC & JNCH.
4. EDI of NCH, ACC & JNCH.
5. BCBA.