



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

F. No. GEN/CB/120/2025-CBS

Date: 25.03.2025

DIN: 202500377000000000ECD7

ORDER NO.52 /2024-25 CBS

M/s P. G. Goswamy, Custom Broker (CB License No. 11/1690; PAN- AEYPG1162K) having registered office address as 2<sup>nd</sup> Floor, 11 Shree Krishna Bhavan CHS Ltd., Sutar Pakhadi Road, Sahar Village, Andheri East, Mumbai Sub Urban, Maharashtra- 400 009. (hereinafter referred to as the Customs Broker/CB) is holder of Customs Broker License No. (11/1690), issued by the Commissioner of Customs, Mumbai under issued by the Pr. Commissioner of Customs, Mumbai under Regulation 9(1)/9(2) of CHALR, 2004 erstwhile (now regulation 7(2) of CBLR, 2018) and as such they are bound by the regulations and conditions stipulated therein.

2. An Offence report in the form SCN vide no. 08/PC/NOIDA/CUS/2024-25 dated 12.02.2025 issued by Pr. Commissioner of Customs, Noida along with letter vide F. No. DRI/2024HQ-CI/B-Cell/50D/Enq-09/2024/(Pt. I)/193 dated 12.02.2025 issued by Additional Director, DRI/Delhi was received in CB Section, NCH, Mumbai through Official e-mail of DRI, HQ, New Delhi, wherein, inter-alia, the following-were informed:

**Brief Fact of the Case**

2.1 Directorate of Revenue Intelligence, Delhi was received specific intelligence that a number of importers are indulged in import of unbranded Sanitary items and other miscellaneous generic goods at ICD Dadri Noida, Uttar Pradesh. It was further informed that the description of goods will be generic so that correct item details and value of the goods can't be ascertained by the Customs Authorities. The goods are mis-declared and undervalued so as to evade the applicable customs duties. Acting on the same, goods imported by various importers vide 27 containers were put on hold by DRI vide letter dated 15.05.2023 and 16.05.2023. Further, it is to inform that their office is investigating cases of import of undervalued and mis-declared goods by some persons using dummy IECs at ICD Dadri. On the basis of records available, it was observed that M/s P. G. Goswamy, Custom Broker (CB License No. 11/1690; PAN- AEYPG1162K) had filed the Bills of Entry on behalf of dummy importers. The list of IECs is as under: -

TABLE-I		
Sr. No.	NAME OF THE IMPORTER	IEC
1	SHREE RAM ECONOMICAL TRADERS	0517540665
2	SHRI JEE ENTERPRISES	CXMPK2898H
3	V G ENTERPRISES	BCV PG0412J
4	SHRI SI HVA TRADERS	AECFS5060G
5	STAR ENTERPRISES	AERFS1190Q
6	SHREE SHYAM CORPORATION	AYAPVS8190L
7	SHREE SAMANTH TRADE IMPEX	KTIPK6792L
8	SHRI SANTHIL ENTERPRISES	AHTPN3139K



2.2 During the course of investigation, it was also revealed the M/s P. G. Goswamy has rented their Customs Broker License to Sh. Manoranjan Kumar, Controller of M/s SS Mommy International P. Ltd., in lieu of some monetary gains. To investigate the matter further, various summons was issued to M/s P. G. Goswamy for recording of statement and submission of documents required for investigation. However, they failed to appear for tending statement and also did not submit any documents. Accordingly, non-compliance had been initiated against them in Patiala House Court, New Delhi. Thus, by the act of non-appearance on summons and non-submission of documents, it appears that CB M/s P. G. Goswamy had not cooperated in the investigation and had tried to delay the investigation. Therefore, DRI, Delhi has requested this office to take appropriate action against M/s P. G. Goswamy under CBLR, 2018 read with Customs Act, 1962.

3. As per subject SCN issued by Noida Customs, the investigation was initiated in relation to goods imported by **M/s. VG Enterprises (IEC-BCVPG0412J)** and **M/s. Shri Jee Enterprises (IEC-CkMPK2898H)**, which were put on hold by DRI vide letter DRI F. No. DRI/HQ-CI/B-Cell/50D/Misc-20/2023/914 dated 11.05.2023 and letter of even no 982-983 both dated 16.05.2023 to examine the goods so as to ascertain the correctness of the declarations viz description of goods and value of goods etc., made by the importer in the subject Bills of Entry. The details of the Bills of Entry filed by MS VG Enterprises and M/s Shri Jee Enterprises are as under: -

TABLE-II								
Sl. No.	B/E No.	B/E date	Sl. No.	B/E No.	B/E Date	Sl. No.	B/E No.	B/E Date
1	5776358	02.05.2023	7	5876161	09.05.2023	13	5929841	12.05.2023
2	5776357	02.05.2023	8	5893453	10.05.2023	14	5929842	12.05.2023
3	5774470	02.05.2023	9	5893416	10.05.2023	15	5929839	12.05.2023
4	5843780	07.05.2023	10	5910562	11.05.2023	16	5945590	13.05.2023
5	5876157	09.05.2023	11	5910556	11.05.2023	17	5762103	01.05.2023
6	5876159	09.05.2023	12	5929840	12.05.2023			

4. In furtherance of investigation, goods imported by M/s. VG Enterprises and M/s. Shri Jee Enterprises at ICD Dadri were examined by DRI officers in the presence of the representative of the importers, Custom Broker and respective Custodians. The examination proceedings were recorded under various Panchnamas dated 15/16.05.2023, 18/19.05.2023, 19/20.05.2023, 22.05.2023, 24.05.2023, 25.05.2023 and 29.05.2023.

5. Further, it appeared that the description of the goods mentioned in the Bills of Entry by the importers was very generic wherein the size of item, material used in making, other required specifications, quality were not mentioned, for example Mini Hammer, Bearings, parts of E-rickshaws, shower head, flange, Tap, Angle Valve, Fuel pump motor, Fuel pump for two-wheeler, Plastic Insert Inner Part (sanitary fitting) etc. Also, it appears that this modus has been adopted to avoid proper identification, determination of correct value and other compliances by customs authorities. Further, as the goods appeared to be undervalued and accordingly, goods were placed under detention on 15/16.05.2023, 18/19.05.2023, 19/20.05.2023, 22.05.2023, 24.05.2023, 25.05.2023 and 29.05.2023 and Supurdagi of these detained goods was handed over to the custodian vide Supardaginama dated 15/16.05.2023, 18/19.05.2023, 19/20.05.2023, 22.05.2023, 24.05.2023, 25.05.2023 and 29.05.2023.

6 Further, as per IEC details, Sh. Vinit Garg was Proprietor of M/s. VG Enterprises and Sh. Ravi kumar, was Proprietor of M/s. Shri Jee Enterprises and both firms were registered at Upper

Ground Floor, Shop No UG-5-B Plot No 28, Community Centre Pitampura, Landmark Near Wine Shop Delhi, North West Delhi-110034. Accordingly, for further investigation, the above-mentioned premises were searched and it was observed that only a sign board was hanging at the entrance of shop cum office of the importers and no computer/desktop/laptop was found inside the office premises. The search proceedings were recorded by DRI officer under Panchnama dated 19.05.2023. Therefore, it appeared that said office was not functional and no business activities were being conducted from the said premises.

**6.1** Also, during the examination proceedings, it was revealed that goods were imported by M/s.VG Enterprises and M/s. Shri Jee Enterprises were cleared by Customs Brokers namely M/s. P. G. Goswamy (License No. 11/1690) & M/s. Rajesh Tripathi (License No. 02/CHA/RPR/2007). It was also gathered that both the CB licenses were obtained by M/s. SS Mommy International Private Limited on rental basis and M/s S.S. Mommy International used to pay monthly rent to both of them. Accordingly, search was conducted at the office premises of M/s. SS Mommy International Private Limited situated at B2-001, Design Arch Building, Surajpur Site-C, Greater Noida-201306. The search proceedings were recorded under panchnama dated 16.05.2023 (RUD-4). During the search, some ledgers of firms, copies of CB licences and **KYC of M/s Rajesh Tripathi, M/s P. G. Goswamy and M/s Ganpati Shipping Agency** and KYC documents of multiple importers including M/s. VG Enterprises and M/s. Shri Jee Enterprises were found, which were resumed for further investigation.

**7. Valuation of 16 live Bills of Entry**

Further, it was observed that the importers have provided very generic item description of the goods and no specification, brand, model, material used, etc of the goods has been provided by the importer in 16 Bills of Entry. Hence, it is not feasible to identify similar or the identical goods imported by the other importers for comparing the value declared by the other importers vis-à-vis value declared by M/s VG Enterprises and M/s Shri Jee Enterprises. Thus, to ascertain the actual value of the detained goods, recourse to valuation by Chartered Engineer and IBBI Registered Valuer was done. Chartered Engineer vide Chartered Engineer's Certificate dated 26.06.2023 provided the value of the detained goods imported by M/s VG Enterprises and M/s Shri Jee Enterprises imported vide 16 Bills of Entry mentioned. A summary of the valuation report is appended below:

Name of the Importer	No. of Bills of Entry	Sum of item wise Assessable Value as declared by the importer (In Rs.)	Sum of Item-wise Assessable Value as per the Chartered Engineer (In Rs.)	% of undervaluation
SHRI JEE ENTERPRISES	2	24,41,969	56,90,120	42.92
VG ENTERPRISES	14	1,04,40,961	9,07,47,526	11.51
Total	16	1,28,82,930	9,64,37,646	13.36

In view of above, it appears that the importers had mis-declared the description of goods and also undervalued the goods to the extent of 13.36% or 7.5 approx. times of the actual value of goods imported. Therefore, it appeared that the goods have been imported in contravention of provisions of Customs Act, 1962 and the same are liable to confiscation. Accordingly, the goods imported vide 16 Bills of Entry by M/s VG Enterprises and M/s Shri Jee Enterprises were seized on 21.08.2023.

**8. Statement of Key Persons:**

**8.1 Statement of Sh. Manoranjan Kumar, controller and husband of Director of M/s SS Mommy International Pvt Ltd:**

- Statement of Sh. Manoranjan Kumar, controller and husband of Director of M/s SS Mommy



International Pvt Ltd was recorded on 21.08.2024 under Section 108 of Customs Act, 1962 at DRI(HQ), New Delhi wherein he stated that his wife namely Ms. Neetu Singh and her sister-on-law, Ms. Anita Kumari, were directors in M/s SS Mommy International Pvt Ltd; that now his nephew Sh. Sonu Ranjan is the Director of the said firm; that he looks after work related to freight forwarding and marketing in M/s SS Mommy International Pvt Ltd; that M/s SS Mommy International Private Limited was involved in freight forwarding and Custom Clearance of goods; that Customs Clearances of goods was done on Custom Broker Licenses of M/s Rajesh Tripathi, M/s P. G. Goswamy and M/s Ganpati Shipping Agency;

- On being asked, he stated that the Mix goods had been imported on licenses of M/s Rajesh Tripathi, M/s P. G. Goswamy and manufacturing goods had been imported on M/s Ganpati Shipping Agency; that Rs. 300-500/- per container was paid to these CB license holders in lieu of using their licenses for import of goods;
- That in the year 2022-23, one Sh. Sunil Aggarwal brought the import related work of M/s VG Enterprises and M/s Shri Jee Enterprises; that goods have been imported in these firms on Custom Brokers licences of M/s Rajesh Tripathi and M/s P. G. Goswamy; that both these licenses were used by M/s SS Mommy International Pvt. Ltd; that mix goods had been imported in M/s VG Enterprises and M/s Shree Jee Enterprises and Rs. 5000/- per container was given to M/s SS Mommy International Pvt Ltd by these times; that sometimes Customs duty payment of these firms had also been done by M/s SS Mommy International Pvt Ltd on request of the importer only;
- On directions of Sh. Sunil Aggarwal, he had provided services of custom clearances of imported goods in various companies; that Sh. Sunil Kumar Aggarwal used to give Rs. 5000/- per container for custom clearance for which he used to do the billing.
- On being asked about the undervaluation of imported goods done by Sh. Sunil Kumar Aggarwal, he stated that Sh. Sunil Kumar Aggarwal used to do 5-6 times undervaluation of goods so as to evade the applicable Custom Duty; that he wormed only for Custom clearances of goods; that in the period from December 2022 to May 2023, lie had got custom cleared goods of 300 container (approx.) imported by the companies brought by Sh. Sunil Kumar Aggarwal; that Sh. Sunil Kumar Aggarwal used to send the import related documents through company's e- mail id and then he used to file the Bills of Entry on the basis of these documents;

## **8.2 Statement of Sh. Chandan Choudhary, Import Manager of M/s SS Mommy International Pvt Ltd:**

- In his statement, he has submitted that as a manager he has the responsibility of handling Shipping line and import documentation work such as checking documents for necessary compliances, checklist before BOE etc. in M/s. SS Mommy International Private Limited; that he has never met with Proprietors of M/s. VG Enterprises and M/s. Shri Ice Enterprises; that Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar used to visit their office in relation to clearance of imported goods in these Arms; that BOE, Packing List, Commercial Invoice were provided in hard copy to him in office; that Commercial Invoice/ value of goods imported In M/s.VG Enterprises and M/s. Shri Jee Enterprises varied between 8,000 \$ to 10,000\$ which appeared to be quite low.
- that M/s SS Mommy International Pvt Ltd or Sh. Manoranjan Kumar have used Customs Broker Licenses of M/s P. G. Goswamy, M/s Rajesh Tripathi and M/s Ganpati Shipping Agency. Further, as per his knowledge, Sh. Manoranjan kumar used to give Rs. 500/- to Rs. 700/- per container; That he has seen the statement of Sh. Mohan Chander Pandey dated 09.01.2024 wherein he has mentioned that he use to contact him and provide his Aadhar and OTP to him as regards to custom clearance of goods; that he agrees with the facts stated by Sh. Mohan Chander Pandey; that, he use to take OTP from Sh. Mohan Chandra Pandey for the registration of SIMS (Steel import Monitoring System) which is mandatory compliance for the import of goods made of steel; that he has not taken OTP for any other purpose ever from Sh. Mohan Chander Pandey.

## **8.3 Statement of Sh. Sunil Kumar Aggarwal:**

- was recorded under Section 108 of the Customs Act, 1962 on 13/14.02.2024 wherein he stated that he started the import of gift items from China in his firm M/s Shree Ram Economical Traders Shree

Ram Economical Traders from year 2017 to 2019; that his younger brother, Sh. Suddhir Aggarwal and Sh. Neerav (his cousin brother) use to import mix items viz sanitary items, fabric, E- rickshaw parts, auto parts etc from China.

- that they had contacted Sh. Mintu, Prop. of M/s S.S. Mommy International for customs clearance work; that customs duty payment and other miscellaneous expenses were made from M/s S.S. Mommy International; that Sh. Mintu, after customs clearance of imported goods, used to send the goods at their godown located at B-81, Wazirpur Industrial Area, New Delhi;
- Further, he stated that M/s V.G. Enterprises was formed by Sh. Vinit Garg with the help of Sh. Neerav Aggarwal; that he along with Sh. Neerav used to import the goods in M/s VG Enterprises from China; that the imported goods were sold to various domestic buyers and the payment of same were deposited by domestic buyers in the bank account of M/s VG Enterprises which was used for payment of Customs Broker and payment to the Chinese Supplier.
- On being asked, he stated that they earn profit in the range of 2-3 % in the imported goods; on being asked that they have sold 414 groos of spark plug vide invoice no. 1687 dated 22.04.2023 to M/s Puran Auto Traders for an amount of Rs. 79,943/-, however the same item was imported vide SI.No. 2 of BE no. 5570338 dated 18.04.2023 for an amount of Rs. 79,918/- , he stated that sometimes the quality of the product is low and hence the products are sold at same and lower price. 29.12 On being asked as to why his phone does not contain any call, chat or any record regarding his business transactions, he stated that he had thrown the mobile phone which contained the call, chats and record regarding his business transactions; that he had started using different phones after DRI held their consignments of M/s VG Enterprises and M/s Shri Jee Enterprises; that he changes his phone after every 2-3 months after their case;
- On being shown the panchnamas dated 15/16.05.2023, 17/18.05.2023, 19/20.05.2023, 22.05.2023, 24.05.2023, 25.05.2023, 29.05.2023 regarding examination of goods imported by M/s VG Enterprises and M/s Shri Jee Enterprises and the Chartered Engineer cum Govt Approved Valuer's report dated 26.06.2023, he stated that he agrees with the Chartered Engineer's report dated 26.06.2023 and he along with Sh. Neerav has undervalued the imported goods vide 16 containers in M/s VG Enterprises and M/s Shri Jee Enterprises.
- On being asked about the Custom Clearance of goods in M/s VG Enterprises and M/s Shri Jee Enterprises, he stated that they used to contact Sh. Mintu and P.G. Goswamy for custom clearance and they used to pay Rs. 40,000/- in cash and Rs. 5,000/- as per Invoice, to them 30. Statement of Sh. Neerav Kumar was recorded u/s 108 of the Customs Act, 1962 on 13/14.02.2024(RUD-38) wherein he stated that he started the import of goods in M/s Shri Enterprises(his own firm) with Sh. Sudhir Aggarwal (his cousin brother) since 2018; that he along with Sh. Sunil Kumar Aggarwal opened the firm M/s Shri Jee Enterprises in his friend's name viz Sh. Ravi Garg in April 2022 and looked after import of goods, sale and purchase of goods etc in M/s Shri Jee Enterprises since then till date; that he along with Sh. Sunil Kumar Aggarwal opened the firm M/s VG Enterprises in his friend's name viz Sh. Vinit Garg in April 2023 and looked after import of goods, sale and purchase of goods etc in M/s VG Enterprises since then till date.
- On being asked, he stated that he along with Sh. Sunil Kumar Aggarwal has imported goods viz sanitary, E- rickshaw parts, fabric, Handicraft toys, power tools etc in M/s VG Enterprises and M/s Shri Jee Enterprises; that they have sold the goods imported in said firms to domestic buyers; that for customs clearance of goods of said firms, they used to contact Sh. Deepanshu and Sh. Chandan for making the import documents; that Sh. Deepanshu and Sh. Chandan worked for a firm viz M/s SS Mommy international Private Limited of M/s PG Goswamy (Custom Broker); that he along with Sh. Sunil Kumar Aggarwal used to direct Sh. Inderjeet for making the sales invoices of the goods imported in M/s VG Enterprises and M/s Shri Jee Enterprises.

#### 8.4. Statement of Sh. Neerav Kumar:

- On being asked, he stated that he along with Sunil Kumar Aggarwal has imported goods viz. sanitary, E-rickshaw parts, fabric, Handicraft toys, power tools etc. in M/s V G Enterprises and M/s Shri Jee Enterprises; that they have sold the goods imported in said firms to domestic buyers; that for customs clearance of goods of said firms, they have used to contact Deepanshu and Sh. Chandan for making



the import documents; that Sh. Deepanshu and Sh. Chandan worked for a firm viz M/s SS Mommy International Pvt. Ltd. of M/s P G Goswamy (Customs Broker); that he along with Sh. Sunil Kumar Aggarwal used to direct Sh. Intderjeet for making the sale invoices of the goods imported in M/s V G Enterprises and M/s Shri Jee Enterprises.

- On being asked as to why his phone does not contain any call, chat or any record regarding his business transactions, he stated that after DRI held their consignments of M/s VG Enterprises and M/s Shri Jee Enterprises, he used to delete the chats and mobile numbers after every 2-3 days; that he used to delete the chats with Sh. Sunil Kumar Aggarwal so as to hide his business transactions with Sh. Sunil Kumar Aggarwal.
- On being shown the Panchanamas dated 15/16.05.2023, 17/18.05.2023, 19/20.05.2023, 22.05.2023, 24.05.2023, 25.05.2023, 29.05.2023 regarding examination of goods imported by M/s VG Enterprises and M/s Shri Jee Enterprises and the Chartered Engineer cum Govt Approved Valuer's report dated 26.06.2023, he stated that he agrees with the Chartered Engineer's report dated 26.06.2023.

**8.5. Statement of Sh. Inderjeet, Employee of Sh. Sunil Kumar Aggarwal:** In his statement, he stated that he was working in M/s KK Traders which was controlled by Sh. Sunil Kumar Aggarwal; he stated that as per his knowledge, Sh. Sunil Kumar Aggarwal was the owner/controller of more than 15 IECs including M/s V G Enterprises and M/s Shree Jee Enterprises.

**8.6. Statement of Sh. Dinesh Kumar Meena, Employee of Sh. Sunil Kumar Aggarwal:** In his statement dated 13.02.2024 under Section 108 of the Customs Act, 1962, he stated that he was working as supervisor of godown located at B-81, Gr. Floor, Wazirpur Industrial Area; that Sh. Sunil Kumar Aggarwal had taken the said godown on rent; that the goods imported by Sh. Sunil Kumar Aggarwal were stored in the said godown; that he used to look after the work of loading and unloading of the imported goods in the said godown; that the imported goods were sold to various domestic buyers from the said godown; that apart from him, Sh. Inderjeet, employee of Sh. Sunil Kumar Aggarwal used to visit the said godown and sometimes Sh. Sunil Aggarwal also visited the said godown; that his monthly salary was also paid to him by Sh. Sunil Kumar Aggarwal.

**8.7. Statement of Shri Rakesh (Cousin Brother of Sh. Sunil Kumar Aggarwal):** The statement was recorded on 13-14/02/2024 wherein he stated that he is also involved with his cousin brother Sh. Sunil Aggarwal in the business of import of goods from China since 2020; that Sh. Sunil Aggarwal has collected multiple IECs and imports goods in India from China in these multiple IECs; that he gets a commission of Rs. 2000-3000/- per container for helping Sh. Sunil Aggarwal in the said work; he further added that Sh. Sunil Kumar Aggarwal uses many IECs for import of goods; the import is made in the name of different companies but all goods are imported by Sh. Sunil Aggarwal only; further he added that Sh. Sunil Kumar Aggarwal imports goods at undervalued prices and he helps Sh. Sunil Aggarwal in the same.

**8.8. Summons to the Importers:** Further, Summons dated 15.06.2023, 20.06.2023, 03.07.2023, 25.07.2023 and 25.09.2023 were issued to **Sh. Vinit Garg, Proprietor of M/s. VG Enterprises** and **Sh. Ravi Kumar, Proprietor in M/s. Shri Jee Enterprises** but they failed to appear for tendering statement. Further, as the proprietors of M/s. VG Enterprises and M/s. Shri Jee Enterprises were not appearing in compliance of the Summons, an application regarding non-compliance of summons was filed in Hon'ble Patiala House Court, New Delhi as non-compliance of summons is a punishable offense under section 174 and 175 of erstwhile India Penal Code, 1860.

**9.** Thereafter, GSTR1 Data of M/s. VG Enterprises and M/s. Shri Jee Enterprises was scrutinized and summons were issued to major buyers of these firms viz M/s Samadhan Combine, M/s. Durga Bath Impex and M/s Durga International for further investigation in the matter.

#### **9.1 Statements of Domestic Buyers of Goods:**

**9.1.1** Summons were issued to Sh. Champa Lal **Jain**, Proprietor of M/s Samadhan **Combine** and statement dated 07.07.2023 was recorded under Section 108 of Customs Act, 1962 wherein, he inter

alia, stated that he has never purchased any goods from M/s. VG Enterprises; that Sh. Neerav had visited his shop in March, 2023 and asked for invoice and informed them to give 2% commission of total invoice value; that as their business was not in good condition and facing difficulties; that they agreed to the proposal of Sh. Neerav and taken the invoice of purchase from M/s. VG Enterprises to M/s. Samadhan Combine; that Sh. Neerav **had not supplied the goods against the invoice**; that Sh. Neerav had given Rs. 4,50,000/- to them and he had returned the same in the bank account of M/s. VG Enterprises; that except this he had not made any transaction.

In view of above, it appears that M/s VG Enterprises had issued fake invoices and provided them to Sh. Champa Lal Jain and gave 2% commission on the invoice value to Sh. Champa Lal Jain. It also appears that M/s VG Enterprises through Sh. Neerav Kumar has sold goods in the open market in cash and issued fake invoices to M/s Samadhan Combine. Thus, by adopting this modus operandi, M/s VG Enterprises through Sh. Neerav Kumar had made unrecorded sales and both the supplier and buyer had filed false GST returns. M/s Samadhan Combine had taken undue IGST in their account and thus had defrauded the Govt exchequer.

**9.1.2.** Summons were issued to Shri. Parmod Goel, **Proprietor in M/s. Burga Bath Impex and Statement dated 17.08.2023** was recorded under Section 108 of Customs Act, 1962 wherein, he inter alia, stated that he had purchased goods from M/s. VG Enterprises and M/s. Shri Jee Enterprises; that while procuring goods from M/s. VG Enterprises and M/s. Shri Jee Enterprises he used to contact Sh. Neerav Aggarwal and he also know some person named "Ashu"; that Sh. Neerav Aggarwal used to talk over phone; that he had met Sh. Neerav in market and Sh. Neerav has told him that he can import goods from China at less rate; that he submitted invoices and ledger statement of M/s. VG Enterprises and M/s. Shri Jee Enterprises.

#### **10. Statements of the Proprietors of Firms:**

Further, on 11.08.2023, Sh. Vinit Garg, Proprietor of M/s. VG Enterprises and Sh. Ravi Kumar, Proprietor in M/s. Shri Jee Enterprises along with Sh. Neerav Kumar appeared in DRI office. **Statement of Sh. Vinit Garg, Proprietor in M/s. VG Enterprises was recorded u/s. 108 of the Customs Act, 1962 on 11.08.2023** wherein he stated **that the said firm was incorporated on directions of Sh. Neerav Rumar**; that all work related to procurement from overseas supplier and goods sold to domestic buyers were handled by Sh. Neerav Kumar; that all banking transactions made in M/s. VG Enterprises was handled by Sh. Neerav Kumar; that Sh. Neerav Kumar can explain about the mis-declaration of the imported goods in the said firm. Thus, it was evident that Sh. Vinit Garg is the dummy Proprietor of the firm and Sh. Neerav Kumar is the beneficial owner/controller of M/s VG Enterprises. **Further, Sh. Ravi Kumar appeared in DRI office on 11.08.2023 and Statement of Sh. Ravi Kumar Proprietor in M/s. Shri Jee Enterprises was recorded 11.08.2023 under Section 108 of the Customs Act, 1962 but his statement could not be recorded considering his request to record it later due to some health issues.**

#### **11. Investigation in respect of Bank Transactions of Importing**

During the course of investigation, bank account statement of M/s Shri Jee Enterprises viz A/c No 013663300002703 in Yes Bank for the period January 2022 to December 2023, was perused and it was observed that multiple transactions have been made to M/s Star Enterprises and M/s Shri Santhil Enterprises. Thereafter, documents were received from the banks and it was observed that email id ([pandeymohan86@gmail.com](mailto:pandeymohan86@gmail.com)) registered in IEC and bank account of both M/s Shri Santhil Enterprises and M/s Star Enterprises, belonged to one person namely Sh. Mohan Chander Pandey. Further, in another case of undervaluation of imported goods at ICD Dadri by another importer viz M/s Shree Mahadev Enterprises situated at 112, First Floor, Plot No. CS-10 Block E-1 Section-7 Rohini Delhi-110085, the import consignments were detained and examined at ICD Dadri and examination proceedings were recorded under panchnama dated 25.05.2023. Thereafter, the premises were also searched and search proceedings were recorded under Panchnama dated 02.06.2023. **The proprietor of the said firm was Sh. Mohan Chander Pandey.** During the search of the premises, certain document relating to different firms including M/s. Star Enterprises and M/s. Santhil



Enterprises were recovered.

From the statements of Sh. Mohan Chandra Pandey, it was revealed that all the imports made in the name of firms, M/s. Shri Santhil Enterprises, M/s. Star Enterprises, M/s. Shiva Enterprises and M/s. Sun Shine Traders were conducted by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar and M/s. SS Mommy International Pvt. Ltd. Thus, Sh. Sunil Kumar Aggarwal, Sh. Neerav Kumar appeared to be the beneficial owners of the above-mentioned firms as per section 2(3A) of Customs Act, 1962.

## **12. Past import data:**

From the investigation, it is apparent that Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar were the masterminds who conceived the entire scheme of making undervalued and mis-declared imports through several dummy firms owned / controlled by them. On perusal of the past made imports made by the importing firms controlled by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar, it was observed that the goods imported by M/s VG Enterprises and Shree Jee Enterprises (which were detained in May'2023) have also been imported in the past by other importing firms controlled by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar.

Further, in his statement, Sh. Pankaj Khanna (employee of Sh. Sunil Kumar Aggarwal), has submitted that he has collected cash to the tune of Rs. 35 crores in last 3 years also indicates that the goods were undervalued and were sold at higher prices, and the differential amount was collected in cash. Further, from the import data of the past 4 years of the said importers, it has also been observed that the multiple suppliers have provided goods to the importing firms controlled by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar. Further, during investigation, the goods imported by M/s VG Enterprises and M/s Shree Jee Enterprises were found to be undervalued and in the past also, the suppliers of M/s VG Enterprises and M/s Shree Jee Enterprises had also supplied goods to the importing firms controlled by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar in the past. Total 17 importing firms have been noticed which were controlled by Sh. Sunil Kumar Aggarwal and Neerav Kumar in the past wherein these both persons have imported undervalued goods from the multiple suppliers and supplied the same in local market in higher prices.

**13.** After considering all past data of IEC being used by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar, the differential duty was worked out to Rs. 2,24,31,00,371/- which are recoverable under Section 28(4) of the Customs Act, 1962 along with applicable interest. In the instant case, the Customs Broker M/s P. G. Goswamy had been made party and penalty under Section 112 of the Customs Act, 1962 has been proposed on the CB for their acts of Commission/omission for having abetted Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar in the fraudulent import of goods in their firms resulting in evasion of appropriate Customs duty as applicable.

**14.** As discussed supra, huge misdeclaration and under-valuation was noticed in the past consignments imported by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar in the name of the dummy / proxy IECs under investigation, mis-declaration and under-valuation has also been corroborated by the documents/ forensic evidences gathered during investigation. Thus, the entire scheme has the characteristics of a large, well-thought-out operation to effect benami / proxy imports in order to evade duties of Customs.

**15.** In view of the above statements of Sh. Sunil Kumar Aggarwal, Sh. Neerav Kumar, Sh. Inderjeet, Sh. Pankaj Khanna, Sh. Dinesh and Sh. Rakesh, it appears that Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar were the beneficial importers (in terms of Rule 2(3A) of Customs Act, 1962) of M/s VG Enterprises and M/s Shree Jee Enterprises and were involved in undervaluation of goods imported in M/s VG Enterprises and M/s Shree Jee Enterprises and thus had evaded customs duty to the tune of Rs. 76.66 crores for the period FY 2022-23 and FY 2023-24. Thus, Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar appeared to have committed offences punishable under the provisions of Section 135(1) (a) (i) (A) & (B) and Section 135 (1) (b) (i) (A) & (B) of the Customs Act, 1962. Accordingly, both the above-mentioned persons were arrested on 14.02.2024 under the



provisions of Sub-section (1) and sub-section (4) (b) of Section 104 of the Customs Act, 1962. Both the accused were remained under judicial custody till 28.03.2024.

16. For furtherance of investigations, summons dated 17.08.2023, 17.10.2023 and 09.01.2024 were issued to M/s PG Goswamy (CHA) but Ms. PG Goswamy, Prop. of M/s PG Goswamy did not appear on any of the summons. It appears that he is avoiding the investigation on one pretext or another and is deliberately evading the investigation. As M/s PG Goswamy, Custom Broker failed to appear in compliance to the summons, non-compliance proceedings were initiated against M/s. PG Goswamy in the Hon'ble CMM Court, Patiala House New Delhi but M/s. PG Goswamy also did not appear in the court on said date, thus also dishonoured the directions of the Hon'ble Court.

17. After considering all past data of IEC being used by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar, the differential duty was worked out to Rs. 2,24,31,00,371/- which are recoverable under Section 28(4) of the Customs Act, 1962 along with applicable interest. In the instant case, the Customs Broker M/s P. G. Goswamy had been made party and penalty under Section 112 of the Customs Act, 1962 has been proposed on the CB for their acts of Commission/omission for having abetted Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar in the fraudulent import of goods in their firms resulting in evasion of appropriate Customs duty as applicable.

**18. Summary: -**

In view of paras above, it appears that Custom Brokers have abetted in custom clearance of the goods of the firms controlled by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar. It appears that CB M/s P G Goswamy never appeared before the investigation agency, which indicates that they were avoiding the investigation. Further, on scrutiny of subject offence, it came to know that Sh. Manoranjan Kumar, Controller of M/s M/s SS Mommy International Pvt Ltd. have taken the subject Customs Broker license from M/s P G Goswamy and used the same for clearance of goods imported by the syndicate of M/s Sunil Kumar Aggarwal and Sh. Neerav Kumar. As per the statement of Sh. Manoranjan Kumar and his employee Sh. Chandan Kumar, they have used the license of M/s P G Goswamy and given monetary benefit to license holder.

19. Therefore, in view of the above said offence report, it is observed that violations of following provisions of CBLR, 2018 have been committed by the Customs Broker:

**19.1 Violation of Regulation 1(4) of CBLR, 2018:** *“Every license granted or renewed under these regulations shall be deemed to have been granted or renewed in favour of the licensee, and no license shall be sold or otherwise transferred”;*

It is evident from the offence report that the Proprietor of M/s P G Goswamy has given his license to M/s SS Mommy International Pvt. Ltd. on some monetary benefits. As per Regulation 1(4) of CBLR, 2018, no license can be sold or transferred, thus, in the instant case, CB had violated the provisions of Regulation 1(4) of CBLR, 2018.

**19.2 Violation of Regulation 10(a) of CBLR, 2018:** *“obtain an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be”;*

On scrutiny of subject offence report, it appears that all IECs which were used by the syndicate of Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar, were found fictitious and proxy. Further, it has been observed that the Customs Broker license of M/s P. G. Goswamy was utilized by Sh. Manoranjan Kumar, Controller of M/s SS Mommy International Pvt Ltd on some monetary limits as the same is stated by Sh. Manoranjan Kumar in his statement dated 21.08.2024. Hence, it appears that CB had given his license on rent basis. Further, CB has not come forward to record statement, which indicates that they want to avoid the investigation. Further, Sh. Vinit Garg, Proprietor of M/s V G Enterprises has stated in his statement dated 11.08.2023, that he has given his IEC to Sh. Neerav Kumar and does

not know anything about mis-declaration of goods. Thus, it appears that the goods were imported on dummy IECs and they did not give any authorization to CB to carry out customs clearance of their imported cargo. Thus, it appears that CB had violated the provisions of Regulation 10(a) of CBLR, 2018.

**19.3 Violation of Regulation 10 (d) of CBLR, 2018:** *“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”;*

From the statements of Sh. Sunil Kumar Aggarwal, Sh. Neerav Kumar, Sh. Inderjeet, Sh. Pankaj Khanna, Sh. Dinesh and Sh. Rakesh, it is revealed that Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar have imported all the goods on the name of proxy/fictitious IECs. As per statement dated 21.08.2024 of Sh. Manoranjan Kumar, Controller of M/s SS Mommy International Pvt. Ltd., the services of the Customs Broker M/s P. G. Goswamy was utilized by them for mixed goods and Rs. 300-500/- per container was paid to CB license holder in lieu of using their licenses for import of goods. From the analysis of offence report, it appears that neither the Customs Broker has met with the actual IEC holders nor with the beneficial owner of the goods.

Thus, it appears that the subject CB license was used by unauthorized persons and CB does not appear to be comply with the provisions of the Regulation 10(d) under which CB has to advise his client to follow the provisions of the act, other allied acts and the rules and regulations thereof. Thus, it appears that CB has neither advised his client about customs rules and regulations nor informed any discrepancy to the Customs authorities.

Hence, in view of the above, it appears that CB had violated the provisions of Regulation 10(d) of the CBLR, 2018

**19.4 Violation of Regulation 10 (e) of CBLR, 2018:** *“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 scrutiny of the offence report, it appears that CB had not exercised due diligence and did not impart correct information with reference to any work related to clearance of cargo. As per statement dated 21.08.2024 of Sh. Manoranjan Kumar, Controller of M/s SS Mommy International Pvt. Ltd., the services of the Customs Broker M/s P. G. Goswamy was utilized by them for mixed goods and Rs. 300-500/- per container was paid to CB license holder in lieu of using their licenses for import of goods. From the analysis of offence report, it appears that CB has never get connected with IEC holders and actual owners of the goods and had given his license to unauthorized persons on some illegitimate monetary benefit, which resulted into mis-use of license by the syndicate of Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar by mis-declaring or undervaluation of goods on the name of benami/bogus/proxy IECs. Had CB paid due diligence in his customs clearance work, such massive fraud would have been detected at very early stage and legitimate govt. revenue could be saved, but CB failed to do so.

From the above facts, CB does not appear to be comply with the provisions of the Regulation 10(e) under which CB has to 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. Hence, it appears that CB has failed to fulfilled the obligations stipulated under the provisions of Regulations 10(e) of CBLR, 2018.

**19.5 Violation of Regulation 10(n) of CBLR, 2018:** *“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”;*



As per the offence report, the said Customs Broker license was utilized by one Sh. Manoranjan Kumar, controller of M/s SS Mommy International Pvt. Ltd. on some monetary benefits to the proprietor of M/s P. G. Goswamy. It is pertinent to mention that Sh. Manoranjan Kumar is not an employee/partner/director of CB firm M/s P. G. Goswamy. As per the statement dated 16.01.2024 of Sh. Chandan Chaudhary, Import Manager of M/s SS Mommy International Pvt Ltd, the subject license was used by Sh. Manoranjan Kumar or M/s SS Mommy International Pvt. Ltd. on the direction of Sh. Sunil Kumar Aggarwal and Neerav Kumar. It is also stated by Sh. Chandan Chaudhary that they had never met with IECs holders of the goods. Further, vide the statement dated 11.08.2024, Sh. Vinit Garg, Proprietor of importing firm M/s V G Enterprises was recorded under which he stated that he had given his IEC to Sh. Neerav Kumar on some monetary benefit and he does not know anything about mis-declaration of goods. Hence, it appears that the subject goods were imported on dummy IECs.

Thus, it is evident that authorized person of the Customs Broker has never met with the IEC holders and it appears that they did not verify the antecedent of these importing firms as stipulated in Regulation 10(n) of CBLR, 2018 under which CB to verify the antecedent, correctness of IEC code, identity of his client and the functioning of his client at the declared addresses by using reliable, independent, authentic documents, data or information. If the Customs Broker had conducted antecedent verification of the said importing firms, such fraudulent IECs would have been detected before the import occurred.

Consequently, it appears that CB has failed to fulfil obligations stipulated under Regulation 10(n) of the CBLR, 2018.

**19.6 Violation of Regulation 10(q) of CBLR, 2018: “co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees”.**

It appears that the CB has knowingly mis-used his license and given the same to unauthorized persons which helped Shri Sunil Kumar Aggarwal and Sh. Neerav Kumar in the Customs Clearance of the fraudulent consignments on the name of various fictitious importing firms. Further, it is also observed that CB has not turned up for any statement/submission before the investigation agency which indicates that they do not want to co-operate with the Customs authorities.

Further, it is also noticed that non-compliance proceedings were initiated against them in the Hon'ble CMM Court, Patiala House, New Delhi but M/s P. G. Goswamy did not present themselves before the court and dishonoured the directions of the Hon'ble Court and thus, it appears that the CB has not fulfilled the obligations laid under Regulation 10(q) of CBLR, 2018.

**20.** From the above fact, the CB is clear that Custom Brokers have abetted in custom clearance of the goods of the firms controlled by Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar. It appears that CB M/s P G Goswamy never appeared before the investigation agency, which indicates that they were avoiding the investigation. Further, on scrutiny of subject offence, it came to know that Sh. Manoranjan Kumar, Controller of M/s M/s SS Mommy International Pvt Ltd. have taken the subject Customs Broker license from M/s P. G. Goswamy and used the same for clearance of goods imported by the syndicate of M/s Sunil Kumar Aggarwal and Sh. Neerav Kumar. As per the statement of Sh. Manoranjan Kumar and his employee Sh. Chandan Kumar, it is revealed that they have used the license of M/s P. G. Goswamy and given monetary benefit to license holder. The illegitimate use of license has enabled Sh. Sunil Kumar Aggarwal and Sh. Neerav Kumar to import goods at very low value on the name of proxy IECS, which resulted into huge loss of revenue of govt. exchequer, which is contrary to the restrictions/ Prohibitions imposed by the existing Laws, Rules and Regulations. As per offence report, there is clear violation of various regulations i.e 1(4), 10(a), 10(d), 10(e), 10(n) and 10(q) of the Customs Broker Licensing Regulations, 2018 by CB M/s P G Goswamy, which has made them unfit to transact any business Mumbai Customs and also in other Customs Stations



21. In the era of trade facilitation, the Customs Broker works as a bridge between the importer and Customs authorities. However, in the instant case, it appears that CB P. G. Goswamy was careless in his duties and deceived the department by giving his license to someone else on the monetary benefits and also avoided the investigation. Thus, it appears that the CB M/s P G Goswamy has committed a gross offence and their negligence may not be ignored.

22. Accordingly, I pass the following order: -

**ORDER**

22.1 I, Principal Commissioner of Customs (General), in exercise of powers conferred upon me under the provisions of Regulation 16 (1) of CBLR, 2018 hereby suspend the CB licence of M/s P. G. Goswamy, (11/1690) with immediate effect, being fully satisfied that the Customs Broker has prima-facie did not fulfil their obligations as laid down under Regulation 1(4), 10(a), 10(d), 10(e), 10(n), and 10(q) of CBLR, 2018.

22.2 However, I offer the Customs Broker M/s P. G. Goswamy, (11/1690) an **opportunity of personal hearing on 02.04.2025 at 12.15 hours**. Any written representation against this order should reach the undersigned before the date of hearing.

22.3 M/s P. G. Goswamy, (11/1690) (PAN No. AEYPG1162K) is directed to surrender all the original Custom Passes issued to their employee/partner/director/Proprietor immediately.

22.4 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.

(RAJAN CHAUDHARY)  
Principal Commissioner of Customs (G)  
NCH, Mumbai-I

To,

M/s P. G. Goswamy, Custom Broker (CB License No. 11/1690, PAN- AEYPG1162K)  
**Address** - 2nd Floor, 11 Shree Krishna Bhavan CHS Ltd.,  
Sutar Pakhadi Road, Sahar Village, Andheri East Mumbai,  
Sub Urban Maharashtra- 400 009

**Copy to:**

1. The Pr./Chief Commissioner of Customs, Mumbai Zone I, II, III.
2. DRI, HQ, New Delhi
3. The Commissioner of Customs, Mumbai Zone I, II, III.
4. EDI of NCH, ACC & JNCH.
5. BCBA.
6. Office copy.
7. Notice Board.