



**OFFICE OF THE PRINCIPAL COMMISSIONER OF  
CUSTOMS (GENERAL)  
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE,  
BALLARD ESTATE, MUMBAI - I**

F. No. GEN/CB/75/2024-CBS

Date: 2.05.2024

DIN: 202405790C00002702ED

**ORDER No. 11/2024-25  
UNDER REGULATION 16 OF THE CUSTOMS BROKER LICENSING  
REGULATION, 2018**

M/s. Hayatt Shipping Private Limited (CB No. 11/396 & PAN No. AACCH9033K), having office address at Office No 56, 1st Floor, Plot No 28/36, Keshavji Jadhavji Trust Bldg, Khadak Street, Israil Mohalla, Chinch Bunder, MUMBAI-400009 [hereinafter referred to as the Customs Broker/CB], is holding a regular Custom Broker License No. 11/396 issued by Commissioner of Customs, Mumbai under Regulation 10(1) of the Customs House Agents Licensing Regulations (CHALR), 1984 [Now regulation 7(2) of Customs Broker Licensing Regulations (CBLR, 2018)] and as such they are bound by the regulation and condition stipulated therein.

**2.** An offence report dated 09.01.2024, followed by letter dated 18.3.2024 along with RUDs with respect to the role played by CB M/s. Hayatt Shipping Private Limited were received in this office from SIIB(I), NCH, wherein interalia it has been informed that:

**2.1** A CPGRAM was filed by Sh. Sanjay R Chauhan on 13.11.2017, that certain importers allegedly involved in "clearance of Imported goods and non-filing of GST return after clearance." Acting upon the grievance, data provided by the complainant along with his grievance letter were scrutinized and it was found that there were 07 Bills of Entry pertaining to Mumbai Zone-I. Out of 7 Bills of Entry 02 Bills of Entry were filed by M/s Hayatt Shipping Pvt Ltd. (11/396) on behalf of M/s. Prakash Enterprises (IEC-0316519987) [hereinafter referred to as the Importer].

**2.3.** Statement of Shri Paresh Sonu Kathe, IEC holder of the firm M/s Prakash Enterprises was recorded on 07.03.2022 under Section 108 of the Customs Act 1962, wherein he interalia stated that M/s Prakash Enterprises where his name is mentioned as Director of the firm, does not belong to him; that he had never started any such firm; that he gave his aadhar card and pan card to his friend, Shri Tushar for getting a sim card and he(Shri Tushar) did fraud with him(Shri Paresh Sonu Kathe) and created the said firm; that he had also given statement in this regard in the year 2018 in anti-evasion unit of CGST situated in Thane Rural.

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**2.4** Shri Paresh Sonu Kathe has also filed a police complaint dated 13.03.2022 at Dombivli Police Station, regarding misuse of his personal documents.

**2.5** During the course of investigation, two summons were issued to record statement of CB firm M/s. Hayat Shipping P. Ltd (11 /396), however both the summons returned un-delivered. Shri M.A.M. Mukadam, G card with Power of Attorney holder was contacted on his number provided by Custom Broker Section, NCH, on which he informed that they have shifted their office to another place therefore summons returned un-delivered.

**2.6** Statement of Shri Mukadam Mohd Arfat Mehmood, Director of CB firm M/s. Hayatt Shipping Private Limited was recorded on 05.09.2023 under Section 108 of the Customs Act 1962, wherein he interalia stated that M/s. Prakash Enterprises came to our contact through a common friend Mr. Mohammed Hussain Patni (Contact Number 9987031033); that they had cleared only two consignments of M/s. Prakash Enterprises covered under B/E no. 2079224 dated 13.06.2017 and 2726867 dated 04.08.2017; that M/s. Prakash Enterprises had authorized our CB firm vide letter dated 10.06.2017, to handle their customs related work and also provided all necessary documents for KYC such as IEC copy, Signature verification copy from Maharashtra Bank, Khadakpada Branch, Kalyan, AADHAR Card, PAN Card, Electricity Bill, Rations Card, Income Tax Return Copy of 2016-17, Service Tax Registration Copy etc; that they had sent an employee to check the address of the importer and found that firm was existing at mentioned address, also checked bank account details from Bank of Maharashtra, Khadakpada Branch, Kalyan and the Bank had also confirmed on their letter head and met with Shri Paresh Sonu Kathe at his office who came with Shri Mohammed Hussain Patni.

**2.7** Bank of Maharashtra, Nariman Point, Mittal Court, Mumbai-400021 vide their letter dated 24.01.2018 had submitted that they do not have any account of M/s Prakash Enterprises or Shri Paresh Sonu Kathe.

**3.** From the facts of case, it appears that the CB M/s. Hayatt Shipping Private Limited. (11/396) has failed to comply with regulation 10 (n) & 10 (o) of CBLR, 2018, as amended.

**3.1** The relevant regulation of CBLR, 2018, are produced below for reference:

- (i) *Regulation 10(n) states that '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”*

- (ii) *Regulation 10(o) states that “inform any change of postal address, telephone number, e-mail etc. to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, of all Customs Stations including the concerned Deputy Commissioner or Assistant Commissioner of the Commissionerate who has granted the license immediately within two days”.*

**3.2** It appears from the statement dated 07.03.2022 of Shri Paresh Sonu Kathe, that M/s Prakash Enterprises is a dubious company created with forged documents. It has been noticed during investigation that personal PAN No. CBF7240E Shri Paresh Sonu Kathe was mentioned on B/Es in place of PAN no. of the firm. Further, it was noticed that the GSTIN 27CBF7240E1ZS of said import firm was shown as, not migrated on GST portal. Also, IEC status on DGFT official website is shown 'deactivated', as on date. Further, Shri Paresh Sonu Kathe in his statement dated 7.3.2022, has denied the ownership of firm M/s Prakash Enterprises and had informed that he had lodged the police complaint in Dombivli Police Station, regarding misuse of his personal documents.

**3.3** In his statement dated 26.10.2023, Sh. Mukadam Mohd Arfat Mehmood, director of Custom Broker has claimed that they had verified the bank account details of Bank of Maharashtra, Khadakbad Branch, Kalyan, however, Bank of Maharashtra vide their letter dated 24.01.2018 informed that they do not have any account of M/s Prakash Enterprises or Shri Paresh Sonu Kathe. Hence, it appears that CB has either connived in said fraudulent import or has given wrong statement.

**3.4** From record it has also emerged that CB has changed his address and had not intimated same to the CB Section as required under regulation 10(o) of CBLR 2018.

**4.** From the facts of the case, I observe that the Customs Broker CB M/s. Hayatt Shipping Private Limited, having Customs Broker Licence No. 11/396 has appeared to fail to discharge his obligations as required under regulation 10(n) & 10(o) of CBLR, 2018. It is apprehended that the Customs Broker may adopt similar modus operandi in future consignments and department cannot remain oblivious to the danger posed by such eventuality. Hence, I observe that this case is a fit case where immediate action is needed for invoking regulation 16 of the CBLR, 2018.

5. Accordingly, I pass the following order:

**Order**

(i) 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 licence of Customs Broker M/s. Hayatt Shipping Private Limited, PAN No. AACCH9033K (CB No. 11/396), with immediate effect, being fully satisfied that the Customs Broker have violated provisions of Regulation 10(n) & 10(o) of CBLR, 2018.

(ii) However, I offer the Customs Broker M/s. Hayatt Shipping Private Limited, PAN No. AACCH9033K (CB No. 11/396) an opportunity of personal hearing on 13.05.2024 at 12:30 P.M. through in-person/video conferencing facility. Any written representation against this order should reach the undersigned before the date of hearing.

(iii) CB M/s. Hayatt Shipping Private Limited, PAN No. AACCH9033K (CB No. 11/396) is directed to surrender all the original Custom Passes issued to their employee/ partner/director immediately.

6. 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.



**(SUNIL JAIN)**  
**Principal Commissioner of Customs (General)**  
**New Custom House, Mumbai-I**

To,  
M/s. Hayatt Shipping Private Limited. (11/396)  
Office No 56, 1st Floor,  
Plot No 28/36, Keshavji Jadhavji Trust Bldg,  
Khadak Street, Israil Mohalla,  
Chinch Bunder, MUMBAI-400009

Copy to:

1. The Pr. Chief/Chief Commissioner of Customs, Mumbai Zone-I, II & III.
2. CIU's of NCH, ACC & JNCH
3. Pr. Addl. Director General, DRI, MZU
4. EDI of NCH, ACC & JNCH
5. BCBA, Mumbai
6. Office copy
7. Notice Board