



आयुक्त (सामान्य) सीमाशुल्क का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (GENERAL)
कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- I
CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI - 400001
Email-Id: cbsec.nch@gov.in

F.No. GEN/CB/630/2025-CBS

Date: 23.01.2026

DIN: 20260177 00 00 00 00 C6B3

ORDER NO. 25 /2025-26 CBS

M/s. Vishal Shipping Agencies Pvt. Ltd. (CB No. -11/788), having registered address: Office 701/702, SKYLINE EPITOME, OPP FATIMA HIGH SCHOOL, NEXT TO JOLLY GYMKHANA, VIDYA VIHAR-WEST, Mumbai 400086 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/788), 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(X), NS-II, JNCH vide F. No. CUS/SIIB/INT/262/2025-SIIB(E) dated 27.11.2025 was received in the Customs Broker Section, NCH, Zone-I, Mumbai.

Brief facts of the case

Specific intelligence was received by SIIB(X), JNCH vide email dated 12.05.2025 intimating suspected mis-declaration of goods covered under the Shipping Bill No. 1588486 dated 07.05.2025 of the exporter M/s S K Corporation (IEC: 0397043554) filed by their CB M/s Vishal Shipping Agencies Pvt. Ltd., possibly with an attempt to export prohibited goods i.e. Peacock Tail Feathers concealed in the guise of genuine exports.

2. Acting on the intelligence, the goods covered under the above mentioned shipping bill was put on Hold on dated 15.05.2025 and were examined 100% on same day. During examination, the goods were found as mis-declared in terms of declared description in the aforesaid SB and the supporting documents. Peacock Tail Feathers were found concealed in 91 packages out of a total of 171 packages, stuffed in white polypropylene bags along with other festive and religious goods. The examination of the consignment attempted to be exported by the exporter led to the recovery of 91,000 pieces of 'Peacock Tail Feathers' concealed under the guise of the Genuine exports

of Religious and Festive items. The goods Peacock Tail Feathers recovered during the course of the examination is prohibited for export as per SCHEDULE 2 of the Export Policy of ITC (HS), 2018 notified by the DGFT.

3. Further investigation revealed that the exporter had booked the transport, generated the e-way bill, and raised the export invoice, without disclosing any additional items, thereby establishing his direct involvement.

4. The Representative Sealed Samples were sent to the Regional Deputy Director, WCCB, Western Region, CBD Belapur on 16.05.2025 in response of which WCCB, Navi Mumbai vide their letter dated 16.05.2025 has informed that *"based on the morphological characters/features of the samples those were identified as Natural Peafowl/ Peacock Tail Feather. It is further informed that the Indian Peafowl (Pavo cristatus) is listed in Schedule -1 of the Indian Wildlife (Protection) Act, 1972 and also mentioned that, based on the morphological characters of the Peacock Tail Feathers with entire shaft, those are prima facie identified as "Shed Feathers" as the shafts seem to be intact"*.

5. **Statement of exporter, Shri Rajesh Kirtikumar Shah was recorded by SIIB(X), JNCH on 16.05.2025** wherein he inter-alia stated that he is a managing partner of M/s S. K. Corporation along with 02 other partners being his wife, Smt. Jinita Rajesh Shah and his mother, Smt. Sangeeta Kirtikumar Shah and he got his IEC on 10.09.1997. He further stated that the Shipping Bill No. 1588486 dated 07.05.2025 was filed by his firm M/s S.K. Corporation through CB M/s Vishal Shipping Agencies Pvt. Ltd. They are availing the services of the aforesaid CB i.e. M/s Vishal Shipping Agencies Pvt. Ltd. solely for more than 12 years and he agreed with the findings of the examination panchanama dated 15.05.2025, wherein, during the examination, original Peacock Tail feathers were found in 91 packages out of the total 171 packages. In each of the 91 packages, 1,000 Peacock Tail feathers in 10 bundles of 100 pieces each were found concealed under the Religious and festive goods (100 pcs * 10 bundles = 1000 pieces in each of the packages).

6. **Statement of Shri Pravin Kanji Tanna, Director of CB M/s. Vishal Shipping Agencies Pvt. Ltd. was recorded on 26.05.2025** wherein he inter-alia stated that:

- i) He is the Director of M/s. Vishal Shipping Agencies Pvt. Ltd. having CHA License no. AABCV6455CCH001. M/s. Vishal Shipping Agencies Pvt. Ltd. was incorporated in 1991 (License No. 11/788) for the purpose of Customs clearance and forwarding services.
- (ii) They were introduced to M/s S.K. Corporation approx. 10 years back through an acquaintance and they had done KYC and proper verification of premises of M/s S.K. Corporation before starting their clearance work.
- (iii) They generally filed 6-7 shipping bills monthly on behalf of M/s. S.K. Corporation and the general description of goods being exported were assorted Religious and Festival items such as – Murti, Flower Ladi, Pooja Than etc.

- (iv) They had filed the Shipping Bill No. 1588486 dated 07.05.2025, on behalf of the exporter M/s S.K. Corporation. As per their knowledge, the goods covered vide the aforesaid Shipping Bill, consisted of assorted religious and festive goods of description such as – Flower ladi, toran, pooja thali, murtis etc.
- (v) They came to know about the concealment of Peacock tail feathers in the goods covered vide Shipping Bill No. 1588486 dated 07.05.2025 on evening of May 8th through their staff and that during general inspection of the goods by their staff, one package was found in tampered condition, upon close inspection of the tampered package, white plastic bag was seen under the ladi/plastic flowers. Since there was no mention of such plastic bags by the exporter, their staff opened the package to inspect the goods inside it and found it to be peacock tail feathers, and thereafter informed them about the findings.
- (vi) They were informed by their staff deployed for clearance at Speedy CFS, regarding the concealment of prohibited goods i.e., peacock tail feathers on the evening of 08th May 2025. Thereafter, they met with the exporter on 09th May 2025 and confronted him about the concealment, for which he replied that he was a merchant exporter and his supplier has sent the impugned goods directly from supplier's warehouse itself, nor the packing was done by him, hence he was not aware about the concealment of prohibited goods i.e. peacock tail feathers. The exporter gave them a request letter for Back to Town on 09th May 2025 and that since they were seeking legal opinion and did not want to spook the exporter about their plans, they went ahead with the Back to Town request and that they advertently did not present it for examination to the docks officers and were actively seeking legal opinions on how to proceed in such a way wherein the complaint is discreet.
- (v) they themselves had informed the Customs Department regarding the non-compliance of the exporter regarding the impugned goods vide their letter dated 12.05.2025.
- vi) They agreed with the findings of the Panchanama dated 16.05.2025.

7. Statement of Shri Vikas Mafatlal Modi, GM (Export/Import) of M/s. Vishal Shipping Agencies Pvt. Ltd. was recorded on 26.05.2025 wherein he inter-alia stated that he agreed with the statement of Shri Pravin Kanji Tanna dated 26.05.2025 wherein, the goods were found to be prohibited item i.e., Peacock Tail Feathers on 08.05.2025. However, the same was brought to the attention of Customs on 12.05.2025. They met with the exporter on 09.05.2025 in their office and confronted him about the concealment. Further, 10.05.2025 was Saturday and 11.05.2025 was Sunday, during which they were obtaining Legal Counsel. They finally informed the same to Customs Authorities on 12.05.2025 via email. Their director, Shri Pravin Kanji Tanna was out of station and was informed about the same on 10.05.2025 on the phone. Then legal opinion was sought on 11.05.2025 and

the matter was brought to the notice of the Customs authorities on 12.05.2025 and they did not have any proof of communication with the legal counsel, as the same was done in person. The inordinate delay was due to availment of Legal Counsel.

8. Summary:-

This is a case of smuggling of prohibited goods wherein the exporter, Shri Rajesh Kirtikumar Shah, Managing Partner of M/s S.K. Corporation has attempted to smuggle the prohibited goods i.e. Peacock Tail Feathers under CTH 05059010 (approx. 91,000 pieces/feathers) by concealing them under the guise of genuine exports i.e. Religious and Festive items vide Shipping Bill No. 1588486 dated 07.05.2025. The aforesaid S/B was filed by CB M/s Vishal Shipping Agencies Pvt Ltd (CB no. 11/788) for the exporter M/s S.K. Corporation. The CB failed to explain the inordinate delay of 4-5 days in reporting the attempt to smuggle the prohibited items i.e. Peacock Tail Feathers (i.e. Goods found on 08.05.2025 as per What's App Chat to the Date of Complaint/intimation i.e. on 12.05.2025), except stating that they were taking legal Counsel. Also, the CB failed to provide any proof of Communication with the purported Legal Counsel. Thus, the reason for delay in informing to the concerned Customs Authorities is purely an AFTERTHOUGHT. To become a licensed CB, to handle the Customs related works, one needs to pass a License Exam which needs prudence in Custom Laws, Rules and Regulations. Being a Licensed CB, it is inherently assumed that the CB is well versed with the Custom Laws, Rules and Regulations, so the CB's claim of Seeking Legal Counsel is completely an AFTERTHOUGHT and Baseless. Thus, the inordinate delay may be construed as an attempt to collude with the Exporter in facilitating the Export or BTT of the said prohibited goods. These actions, carried out by the CB M/s Vishal Shipping Agencies Pvt Ltd (CB No. 11/788) constitute a serious offence and warrant strict legal action under the Customs Broker Licensing Regulations (CBLR), 2018 and other applicable statutory provisions.

9. Role of Customs Broker: -

It is evident that the Customs Broker M/s Vishal Shipping Agencies Pvt Ltd (CHA 11/788) have failed to fulfil their obligations laid down under Customs Broker Licensing Regulations (CBLR), 2018. The CB appears to have engaged in smuggling of prohibited goods being attempted by the exporter. In view of the above, the relevant provisions of CBLR, 2018 outlining the obligations of customs broker, are extracted below:

i. Sub-regulation 10 (d) of the CBLR, 2018 which reads as:

"advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of noncompliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;"

It is the primary duty of the CB to advise his client to follow rules and regulations of the Customs Act, 1962 and the allied acts and if any discrepancy found, it is his duty to bring the same to the notice of the Customs authorities without any delay. However, in the instant case, the CB has failed to do so. It is pertinent to mention that the act of inordinate delay in intimating the export of prohibited goods i.e., 'Peacock Tail Feather' to the Customs authorities by the CB, raises suspicions on his role in export of prohibited goods. Despite knowing his duties as a Customs Broker, he failed to discharge his duties efficiently and appears to be in connivance with the exporter by advising and sending him the format for Back to town procedure of prohibited goods.

Further, the CB attempted to take the goods Back To Town by registering the same and availed file number to process the same. This directly contradicts the CB's claim that they were just delaying the Exporter's request so as to take Legal counsel and to bring the same to Customs Authorities Notice. However, if that is the case, there is no need of filing the request with the AC/ Docks and register the request under file for BTT. This clearly proves the intent of the CB of trying to take the goods back by BTT procedure.

This omission represents a clear deviation from the responsibilities outlined in Regulation 10(d) of CBLR, 2018. In view of the above, it appears that the Customs Broker has contravened the provisions of Regulation 10(d) by not ensuring compliance with the relevant statutory requirements and by neglecting to inform the Deputy/Assistant Commissioner of Customs about the irregularities timely.

ii. Sub-regulation 10 (m) of the CBLR, 2018 which reads as:

"discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;"

The CB M/s Vishal Shipping Agencies Pvt Ltd failed to explain inordinate delay of 4-5 days in reporting the attempt to smuggle the prohibited items i.e. Peacock Tail Feathers (i.e. Goods found on 08.05.2025 as per What's App Chat to the Date of Complaint / intimation on 12.05.2025), except stating that they were taking legal Counsel. Also, the CB failed to provide any proof of Communication with the purported Legal Counsel. Thus, the reason for delay in informing to the concerned Customs Authorities is purely an AFTERTHOUGHT. To become a licensed CB, to handle the Customs related works, one needs to pass a License Exam which needs prudence in Custom Laws, Rules and Regulations. Being a Licensed CB, it is inherently assumed that the CB is well versed with the Custom Laws, Rules and Regulations, so the CB's claim of Seeking Legal Counsel is completely an AFTERTHOUGHT and Baseless. Thus, the inordinate delay may be construed as an attempt to collude with the Exporter in facilitating the Export or BTT of the said prohibited goods.

By doing so, the CB has violated Regulation 10(m) of CBLR, 2018 by not informing the Customs department instantly about the irregularities in the consignment.

10. From the investigation, it appears that the CB M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) knew about the attempted smuggling of the prohibited goods being exported vide S/B no. 1588486 dated 07.05.2025 that was filed by the CB for the exporter. This fact should have been brought before the notice of the docks officer or the AC/DC of Customs instantly by the CB. Instead, the CB tried to facilitate the exporter for Back to Town procedure by sending him the format for BTT and even registered with Customs for BTT of the prohibited goods. Hence, it appears that the CB M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) has actively aided & abetted the exporter in an attempt to smuggle the prohibited goods i.e. Peacock Tail Feathers. Therefore, it appears that the CB has violated the provisions of regulation 10(d) & 10(m) of the CBLR, 2018.

11. I observe that the CB has a very important role in customs clearances and lot of trust has been placed by the Department on the CB. In regime of trade facilitation and with more and more of the goods being facilitated by the Risk Management Systems without examination by the Customs, the role of CB has further increased so that economic frontiers of the country are well guarded. In this regard, I rely on the judgement of the Hon'ble Supreme Court in case of Commissioner of Customs Vs M/s K.M. Ganatra & Co has held that:

"the Customs House Agent (CHA) occupies a very important position in the customs house. The customs procedures are complicated. The importers/exporters have to deal with a multiplicity of agencies namely carriers, custodians like BPT as well as the Customs. The importers/exporters would find it impossible to clear his goods through its agencies without wasting valuable energy and time. The CHA is supposed to safeguard the interests of both the importers/exporters and the customs. A lot of trust is kept in CHA by the importers/exporters as well as by the government agencies..."

12. The attempt to smuggle the prohibited goods amounts to a serious offence warranting stringent legal action under the Customs Broker Licensing Regulations (CBLR), 2018 and related statutes. Moreover, the gross negligence and dereliction of duty exhibited by the Customs Broker pose a significant threat to the Indian wildlife at large. In the era of trade facilitation, the Customs Broker works as a bridge between the exporter and Customs authorities. However, in the instant case, it appears that CB M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) was careless in his duties and knowingly attempted to facilitate the smuggling of export consignment containing prohibited goods. Thus, it appears that the CB M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) has committed a gross offence and violated regulations 10(d) & 10(m) of the Customs Broker

Licensing Regulations, 2018, which has made them unfit to transact any business at Mumbai Customs and also in other Customs Stations.

13. Accordingly, I pass the following order: -

ORDER

13.1. I, Commissioner of Customs (General), CBS, in exercise of powers conferred upon me under the provisions of Regulation 16 (1) of CBLR, 2018 hereby suspend the license of CB M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) with immediate effect, being fully satisfied that the Customs Broker has prima-facie not fulfilled their obligations as laid down under regulations 10(d) & 10(m) of the CBLR, 2018.

13.2. However, I offer the Customs Broker M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) an opportunity of **Personal Hearing on ..6th February** at 12.30 PM. Any written representation against this order should reach the undersigned before the date of hearing.

13.3. M/s Vishal Shipping Agencies Pvt Ltd (CB License No. 11/788) is directed to surrender all the original Custom Passes issued to their employee/partner/director/Proprietor immediately.

14. 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.


(SHRADDHA JOSHI SHARMA)

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

To,

M/s. Vishal Shipping Agencies Pvt Ltd (11/788),
701/702, SKYLINE EPITOME,
OPP FATIMA HIGH SCHOOL, NEXT TO JOLLY GYM KHANA,
VIDYA VIHAR-WEST, Mumbai 400086.

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. The Joint Commissioner of Customs, SIIB(X), NS-II, JNCH.
4. CIU of NCH, ACC & JNCH.
5. EDI of NCH, ACC & JNCH.
6. BCBA.
7. Notice Board.