



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/105/2026-CBS**

**Date:18-03-2026**

**DIN: २०२६०३७७००००००६६१५६८**

**SHOW CAUSE NOTICE No. 51 /2025-26**

**ISSUED UNDER REGULATION 17 OF THE CBLR, 2018**

M/s. Wishwa Naveen Traders (CB No. 11/711), having registered address: 4, Joanna House, Sahar Air Cargo, Link Road, Nr. Perishable shed, Mumbai-400099 (hereinafter referred to as the Customs Broker/CB), is the holder of Customs Broker License No. (11/711), 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/ACC(X), Mumbai vide F. No. CUS/DBK/ADJN/2/2024-DBK(EDI) dated 26.11.2025 was received in the Customs Broker Section, NCH, Mumbai on 12.01.2026.

**Brief facts of the case:**

An investigation was initiated by the SIIB(Export), ACC, Mumbai-III, against the exporter M/s. Heeba Enterprises Pvt. Ltd. (IEC 0316963721) regarding non-realization of BRCs against the exports. Pursuant to the completion of the said investigation, it appeared that export proceeds in respect of 108 Shipping Bills filed by the Exporter had not been realised by them during the year 2016-2018, involving FOB value of Rs. 15,47,16,142/-, claiming Drawback of Rs. 63,49,427/- and ROSCTL amount of Rs.22,48,812/-. Subsequently, a Show Cause Notice No. 142/ADC/ADJ(X)/ 2022-23 dated 30.03.2024 was issued to the Exporter, with the seven Customs Brokers included as co-noticees, proposing penal action under the provisions of the Customs Act, 1962.

2. Subsequently, the SIIB(X) have found that even though the names of the Customs Brokers, viz. M/s. Atlantic Customs Broker (CB No. 11/1981), M/s. Wishwa Naveen Traders (CB No. 11/711), and M/s. Eagle Shipping Agency (CB No. 11/994) were found mentioned in the said SCN, their roles had neither been adequately addressed in the said SCN nor had specific penalties been proposed against them for their specific involvement in the clearance of the export consignments and their non-compliance with the Customs Brokers Licensing Regulations (CBLR), 2018.

### **3. Recording of Statement of Exporter and Customs Broker**

**3.1 Statement of the exporter** couldn't be recorded as the Summonses forwarded to the exporter's address were returned with the remark 'Unclaimed' and the address was found non-existent.

**3.2 Statement of Shri Yadav Shailendra Kumar, Manager of CB M/s. Wishwa Naveen Traders was recorded on 06.03.2025** wherein he inter-alia stated that:

i) Their firm had filed only 02 Shipping Bills, No. 3624045 and 3624154, both dated 23.01.2017, for the Exporter, and both were without claiming any export incentive. Both the shipping bills were filed under scheme code 99, i.e. "NFEI", meaning No Foreign Exchange involved.

(ii) He confirmed that the Exporter had existed at the time they worked with them and that KYC was personally verified by him. The KYC documents were submitted to SIIB(X) along with his earlier statement dated 29.11.2023. He further stated that the Exporter had not paid their outstanding dues despite repeated visits.

(iii) He clarified that their firm's role was limited to the clearance of export goods and they had no role in the realisation of export proceeds.

(iv) He added that since both shipping bills were filed under "NFEI", realisation of export proceeds (FOB value) was not mandatory for these exports.

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

The Customs Broker is an agent, authorised by the Exporter to work on their behalf. The CB occupies a very important position in the Customs House and is supposed to safeguard the interests of both, the Exporter and the Customs Department. Further, in a regime of trade facilitation, trust is being placed on the Customs Broker who deals directly with the Exporters. Failure to comply with the regulation by the CB mandated in the CBLR gives room for unscrupulous persons to get away with import-export violations and revenue fraud.

In the instant case, the CB M/s Wishwa Naveen Traders (CB No. 11/711) had filed 02 S/Bs no. 3624045 and 3624154, both dated 23.01.2017, under the NFEI (No foreign exchange involved) category for the exporter. During the investigation, it was found that they had failed to ascertain the genuineness of transactions and had failed in preventing misuse of their services by the Exporter. Their KYC verification was superficial.

**5.** In view of the above, the relevant provisions of CBLR, 2018 outlining the obligations of Customs broker, are extracted below:

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

*"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;"*

The CB M/s Wishwa Naveen Traders (CB No. 11/711) facilitated clearance of two SBs filed under NFEI category for the exporter M/s. Heeba

Enterprises Pvt. Ltd. in January 2017. The KYC documents of the exporter were submitted to SIIB(X) by the CB. Although, Shri Yadav Shailendra Kumar in his statement dated 06.03.2025 has claimed that he personally had verified the KYC of the exporter and that the exporter had existed at the time they worked with them. However it is a fact that the exporter address was found non-existing during investigation. Also, the CB has not submitted any proof of personally visiting the exporter's address, thereby, indicating negligence on their part.

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

6. In view of the above, in terms of Regulation 17(1) of the CBLR, 2018, the CB M/s Wishwa Naveen Traders (CB No. 11/711) is hereby called upon to Show Cause, as to why:

- I. The license bearing no. 11/711, 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 sub-regulations 10(n) of the CBLR, 2018, within 30 days from the date of issue of this notice.

7. They are directed to appear for personal hearing on the date as may be fixed and to produce evidence/documents, if any, in their defence to the Inquiry Officer, Shri PALLAVULU PRAVEEN KUMAR, AC, Import I, Zone I, who shall conduct inquiry under Regulation 17 of CBLR, 2018.

8. 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 record.

9. 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: 18-03-2026  
12:11:12

**(SHRADDHA JOSHI SHARMA)**

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

Encl.: RUDs.

To,

M/s Wishwa Naveen Traders (CB No. 11/711),  
4, Joanna House, Sahar Air Cargo,  
Link Road, Nr. Perishable shed,  
Mumbai-400099.

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, Adj.(X), ACC.
4. CIU of NCH, ACC & JNCH.
5. EDI of NCH, ACC & JNCH.
6. BCBA.
7. Notice Board.