



OFFICE THE PRINCIPAL COMMISSIONER OF CUSTOMS,  
CUSTOM HOUSE, MUNDRA,  
MUNDRA PORT, MP & SEZ, MUNDRA-370 421.  
Tel No: 02838-271426, Fax : 02838-271425

A	File No.	F.No. S/07-64/CHA/Mundra/2015
B	Order-in-Original No.	MUN-CUSTM-000-COM-23-18-19
C	Passed by	Shri Sanjay Kumar Agarwal, Principal Commissioner of Customs, Custom House, AP & SEZ, Mundra
D	Date of Order	22.02.2019
E	Date of Issue	22.02.2019
F	Customs Broker	M/s. S.N. Shipping , 97, 1 <sup>st</sup> Floor, I.P. Colony, Sector 30-33, Faridabad, Haryana

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।  
This Order - in - Original is granted to the concerned free of charge.
2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129 A (1) के अंतर्गत प्रपत्र सीए-3 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-  
Any person aggrieved by this Order - in - Original may file an appeal under Section 129 A (1) (a) of Customs Act, 1962 read with Rule 6 (1) of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 to:  
"केन्द्रीय उत्पाद एवं सीमा शुल्क और सेवा कर अपीलीय प्राधिकरण, पश्चिम जोनल पीठ,  
O-20, मेघाणी नगर, नया मेंटल हॉस्पिटल कम्पाउण्ड अहमदाबाद 380 016"  
"Customs Excise & Service Tax Appellate Tribunal, West Zonal Bench,  
O-20, Meghaninagar, New Mental Hospital Compound, Ahmedabad 380 016."
3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।  
Appeal shall be filed within three months from the date of communication of this order.
4. उक्त अपील के साथ 1000/-रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, दंड या शास्ति रुपये पाँच लाख या कम माँगा हो, 5000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, शास्ति या दंड पाँच लाख रुपये से अधिक किंतु पचास लाख रुपये से कम माँगा हो, 10,000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रुपये से अधिक माँगा हो। शुल्क का भुगतान खण्डपीठ बैंक आहरित ट्रिब्यूनल के सहायक रजिस्ट्रार के पक्ष में खण्डपीठ स्थित जगह पर स्थित किसी भी राष्ट्रीयकृत बैंक की एक शाखा पर बैंक ड्राफ्ट के माध्यम से भुगतान किया जाएगा।  
Appeal should be accompanied by a fee of Rs. 1000/- in cases where duty, interest, fine or penalty demanded is Rs. 5 lakh (Rupees Five lakh) or less, Rs. 5000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 5 lakh (Rupees Five lakh) but less than Rs.50 lakh (Rupees Fifty lakhs) and Rs.10,000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 50 lakhs (Rupees Fifty lakhs). This fee shall be paid through Bank Draft in favour of the Assistant Registrar of the bench of the Tribunal drawn on a branch of any nationalized bank located at the place where the Bench is situated.
5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची-1, न्यायालय शुल्क अधिनियम, 1870 के मद सं.-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।  
The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.
6. अपील ज्ञापन के साथ इयूटि/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये  
Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमा शुल्क (अपील) नियम, 1982 और CESTAT (प्रक्रिया) नियम, 1982 सभी मामलों में पालन किया जाना चाहिए।
8. While submitting the appeal, the Customs (Appeals) Rules, 1982 and the CESTAT (Procedure) Rules 1982 should be adhered to in all respects.
9. इस आदेश के विरुद्ध अपील हेतु जहाँ शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहाँ केवल जुर्माना विवाद में हो, न्यायाधिकरण के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।  
An appeal against this order shall lie before the Tribunal on payment of 7.5 % of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

### BRIEF FACTS OF THE CASE:

M/s. S.N. Shipping, 97, 1<sup>st</sup> Floor, I.P. Colony, Sector 30-33, Faridabad, Haryana (herein after referred to as "the CB" for sake of brevity) were allowed to transact business at Custom House, Mundra on the basis of their parent Custom Broker Licence No. R-25/DEL/CUS/2010 (PAN AQGPK9622A) issued by Commissioner of Customs, New Delhi and allowed to work in the jurisdiction of Custom House, Mundra under Regulation 7(2) of Customs Brokers Licensing Regulations, 2013.

2. Acting on the intelligence gathered by the DRI, it was found that M/s. Raj Kamal Agro Industries, Deesa, Banaskantha, having its two Director Viz. Mr. Ratanlal Agrawal and Mr. Hansraj Agrawal, are engaged in the import of "Sesame Seeds" at Mundra Port without having the valid FSSAI License for the import of Sesame Seeds. Further DRI officials searched the factory premises of M/s. Rajkamal Agro Industries and recorded the Statement of Shri Hansraj Babulalji Agrawal, Director of M/s. Raj Kamal Agro Industries, wherein he interalia stated that M/s S.N. Shipping (their CB) informed them that the FSSAI Licence was required for the import of Sesame Seeds; that though they did not possess the FSSAI licence, M/s S.N. Shipping has filed the Bills of Entry and facilitated M/s Rajkamal Agro Industries, Deesa, in Customs clearance of Sesame Seeds.

3. Further, Shri Malkan Singh Shekhawat, G Card Holder of M/s S.N. Shipping in his statement recorded under section 108 of Customs Act, 1962 on 26.10.2018, stated that they have acted as Customs Broker for the following import consignment of Sesame Seeds:-

Sr. No.	Bill of Entry No. & Date	Quantity (in MTs)
1.	4350351 dated 11.12.2017	18.25
2.	4608581 dated 29.12.2017	18.25
3.	4681457 dated 04.01.2018	18.25
4.	5078279 dated 05.02.2018	90.00
	<b>TOTAL</b>	<b>144.75</b>

Shri Malkan Singh Shekhawat also, confessed that he knew that FSSAI License granted to M/s. Rajkamal Agro Industries was expired in 17<sup>th</sup> October, 2017 and application for renewal of FSSAI License was made only on 09.01.2018. It is seen from the above table that the date of Import in respect of Import of Sesame Seeds vide 3 Bills of Entry mentioned at Sr. No. 1 to 3 of above table was prior to 09.01.2018.

4. On-going through the issue, it is clear that goods imported under Bills of Entry No. 4608581 dated 29.12.2017, 4681457 dated 04.01.2018 and 4681457 dated 04.01.2018 were re-imported and same were meant for further re-export. In this regard it is to mention that FSSAI License of the M/s Rajkamal Agro Industries had expired on 17.10.2017 and M/s Rajkamal Agro Industries had applied for FSSAI License only on 09.01.2018, thus above three Bills of Entry were filed before 09.01.2018 when the Importer was not having a valid FSSAI License which is a mandatory requirement for import of food article into India as per FSSAI Regulations 2017.

5. Thus, even after knowing the Facts that FSSAI License of M/s Rajkamal Agro Industries had expired on 17.10.2017, the Customs Broker M/s S.N. Shipping on purpose & intent filed the Bills of Entry and facilitated M/s Rajkamal Agro Industries in Customs Clearance of "Sesame Seeds". Same facts have been confessed by Shri Malkhan Singh Shekhawat, (G Card Holder in the CHA firm) in the statement given on 26.10.2018 under section 108 of Customs Act, 1962 before DRI, Ahmedabad Zonal Unit.

6. As per Regulation 10(d) of Customs Brokers Licensing Regulations, 2018-

*"(d) A Customs Broker shall 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"

7. In view of the above, I hold that, M/s. S.N. Shipping have violated the Regulation 10(d) of Customs Brokers Licensing Regulations, 2018 in as much as they failed to advise his client to comply with the provisions of the food safety and Standards Imports) Regulations, 2017 and also failed to bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, Mundra.

8. In view of the above, I hold that the continuation of business operations of the CB in the jurisdiction of Customs, Mundra is to be prohibited, as they failed to adhere the Customs Brokers Licensing (Amendment) Regulations, 2019.

9. Now, therefore, in exercise of the powers vested in me under the provisions of Regulation 15 of Customs Brokers Licensing Regulations, 2018, I, the undersigned, hereby prohibit the CB, M/s. S.N. Shipping, 97, 1<sup>st</sup> Floor, I.P. Colony, Sector 30-33, Faridabad, Haryana from transacting business at Custom House, Mundra and other ports under jurisdiction of this Commissionerate for a period of 30 days, with immediate effect.

  
(Sanjay Kumar Agarwal),  
Principal Commissioner.

Date: 22.02.2019

To,  
M/s. S.N. Shipping,  
97, 1<sup>st</sup> Floor, I.P. Colony,  
Sector 30-33, Faridabad,  
Haryana.

18490 to 18492

Copy to:

1. The Chief Commissioner of Customs, Ahmedabad Zone, Ahmedabad.
2. The Commissioner of Customs, New Custom House, New Delhi for information.
3. The Additional Director General, DRI, Ahmedabad Zonal Unit, Ahmedabad, for information.
4. EDI Section, Custom House, Mundra.
5. Notice Board, Custom House, Mundra.

Revised by  
MD JAVED IZVEBAL  
CHN/91 27/18-19  
27/2/19