



**प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद**  
"सीमा शुल्क भवन", पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद -380 009.  
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निबन्धितपावतीडाकद्वारा / By SPEED POST A.D. / E-mail

फा. सं./F. No.: GEN/TECH/Misc/1776/2024-TECH

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आदेशकीतारीख/Date of Order : 24.02.2026

जारीकरनेकीतारीख/Date of Issue : 24.02.2026

द्वारापारित :-  
Passed by :-

शिवकुमारशर्मा, प्रधानआयुक्त  
Shiv Kumar Sharma, Principal Commissioner

मूलआदेशसंख्या : / **Order-In-Original No.: AHM-CUSTOM-000-PR.COMMR- 47-2025-26** in the case of M/s. Sai Seair Logistics Private. Ltd., A-704, One World Capital, Behind Rajpath Club, Off. SG Highway, Bodakdev, Ahmedabad, Gujarat-380054 / A-307, Oxford Avenue, Opposite C U Shah College, Near Income Tax Circle, Off. Ashram Road, Ahmedabad, Gujarat - 380014.

- जिसव्यक्ति(यों) को यह प्रति भेजी जाती है, उसे व्यक्तिगत प्रयोग के लिए निःशुल्क प्रदान की जाती है।
- This copy is granted free of charge for private use of the person(s) to whom it is sent.
- इसआदेशसे असंतुष्ट कोई भी व्यक्ति इसआदेश की प्राप्ति से तीन माह के भीतर सीमाशुल्क, उत्पादशुल्क एवं सेवाकर अपीलिय न्यायाधिकरण, अहमदाबाद पीठ को इस आदेश के विरुद्ध अपील कर सकता है। अपील सहायक रजिस्ट्रार, सीमाशुल्क, उत्पाद शुल्क एवं सेवाकर अपीलिय न्यायाधिकरण, दुसरी मंजिल, बहुमाली भवन, गिरिधर नगर पुलके बाजुमे, गिरिधरनगर, असारवा, अहमदाबाद-380 004 को सम्बोधित होनी चाहिए।
- Any person deeming himself aggrieved by this Order may appeal against this Order to the Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench within three months from the date of its communication. The appeal must be addressed to the Assistant Registrar, Customs, Excise and Service Tax Appellate Tribunal, 2nd Floor, Bahumali Bhavan, Nr. Girdhar Nagar Bridge, Girdhar Nagar, Asarwa, Ahmedabad - 380004.
- उक्त अपील प्रारूप सं. सी.ए.3 में दाखिल की जानी चाहिए। उसपर सीमाशुल्क (अपील) नियमावली, 1982 के नियम 3 के उपनियम (2) में विनिर्दिष्ट व्यक्तियों द्वारा हस्ताक्षर किए जाएंगे। उक्त अपील को चार प्रतियों में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए)। अपील से सम्बंधित सभी दस्तावेज भी चार प्रतियों में अग्रेषित किए जाने चाहिए।
- The Appeal should be filed in Form No. C.A.3. It shall be signed by the persons specified in sub-rule (2) of Rule 3 of the Customs (Appeals) Rules, 1982. It shall be filed in quadruplicate and shall be accompanied by an equal number of copies

of the order appealed against (one of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate.

4. अपील जिसमें तथ्यों का विवरण एवं अपील के आधार शामिल हैं, चार प्रतियोंमें दाखिल की जाएगी तथा उसके साथ जिस आदेशके विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएंगी (उनमें से कम से कम एक प्रमाणित प्रति होगी)।
4. The Appeal including the statement of facts and the grounds of appeal shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy.)
5. अपील का प्रपत्र अंग्रेजी अथवा हिन्दी में होगा एवं इसे संक्षिप्त एवं किसी तर्क अथवा विवरण के बिना अपील के कारणों के स्पष्ट शीर्षों के अंतर्गत तैयार करना चाहिए एवं ऐसे कारणों को क्रमानुसार क्रमांकित करना चाहिए।
5. The form of appeal shall be in English or Hindi and should be set forth concisely and under distinct heads of the grounds of appeals without any argument or narrative and such grounds should be numbered consecutively.
6. केंद्रीय सीमाशुल्क अधिनियम, 1962 की धारा 129 ऐ के उपबन्धों के अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित है, वहां के किसी भी राष्ट्रीयकृत बैंक की शाखा से न्यायाधिकरण की पीठके सहायक रजिस्ट्रार के नाम पर रेखांकित माँग ड्राफ्टके जरिए अदा की जाएगी तथा यह माँग ड्राफ्ट अपीलके प्रपत्रके साथ संलग्न किया जाएगा।
6. The prescribed fee under the provisions of Section 129A of the Customs Act, 1962 shall be paid through a crossed demand draft, in favour of the Assistant Registrar of the Bench of the Tribunal, of a branch of any Nationalized Bank located at the place where the Bench is situated and the demand draft shall be attached to the form of appeal.
7. इस आदेश के विरुद्ध सीमाशुल्क, उत्पादशुल्क एवं सेवाकर अपीलीय न्यायाधिकरण में शुल्क 7.5%, जहां शुल्क अथवा शुल्क एवं जुर्माना का विवाद है अथवा जुर्माना जहां केवल जुर्माना के बारे में विवाद है, का भुगतान करके अपील की जा सकती है।
7. 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".
8. न्यायालय शुल्क अधिनियम, 1870 के अंतर्गत निर्धारित किए अनुसार संलग्न किए गए आदेशकी प्रति पर उपयुक्त न्यायालय शुल्क टिकट लगा होना चाहिए।
8. The copy of this order attached therein should bear an appropriate court fee stamp as prescribed under the Court Fees Act, 1870.

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Sub: Order under Regulation 16(2) of the Customs Brokers Licensing Regulations (CBLR), 2018 in the case of M/s. Sai Seair Logistics Private. Ltd. Customs Broker Licence No. CHA/ABD/R/01/2016-17 (AAKCS2035G), A-704, One World Capital, Behind Rajpath Club, Off. SG Highway, Bodakdev, Ahmedabad, Gujarat-380054 / A-307, Oxford Avenue, Opposite C U Shah College, Near Income Tax Circle, Off. Ashram Road, Ahmedabad, Gujarat – 380014.



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद  
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Date: 24-02-2026

**ORDER NO. AHM-CUSTM-000-PR. COMM-R- 47-2025-26  
(ISSUED UNDER REGULATION 16(2) OF THE CBLR, 2018)**

M/s. Sai Seair Logistics Private. Ltd., A-704, One World Capital, Behind Rajpath Club, Off. SG Highway, Bodakdev, Ahmedabad, Gujarat-380054 / A-307, Oxford Avenue, Opposite C U Shah College, Near Income Tax Circle, Off. Ashram Road, Ahmedabad, Gujarat - 380014 (herein after referred to as the Customs Broker/CB) is holder of Customs Broker Licence No. CHA/ABD/R/01/2016-17 (AAKCS2035G) issued by the Principal Commissioner of Customs, Ahmedabad under Regulation 7 of the Customs Brokers Licensing Regulations (CBLR), 2018, and as such they are bound by the regulations and obligations/conditions stipulated therein.

2. Technical Section (CB Cell), Customs Commissionerate, Ahmedabad had received an offence Report dated 20.01.2026 issued by the Assistant Commissioner, Preventive Section, Customs Ahmedabad. In the said offence report it had been informed that during the course of investigation in the case against (1) M/s. Chitrakshi Trading Pvt. Ltd., (2) M/s. Aston Enterprises, (3) M/s. Emerging Enterprises, (4) M/s. Decent Enterprises and (5) M/s. Nextwave International; role of Customs Broker M/s. Sai Seair Logistics P. Ltd., A-703/4, One World Capital, Behind Rajpath Club, Off. SG Highway, Ahmedabad-380059, had been found to be in violation of the provisions of Rule 10 of the Customs Brokers License Regulations, 2018.

3.1 As per the above communication, it had been found that (1) M/s. Chitrakshi Trading Pvt. Ltd., (2) M/s. Aston Enterprises, (3) M/s. Emerging Enterprises, (4) M/s. Decent Enterprises and (5) M/s. Nextwave International, ( all 5 herein referred to as the Exporters/Clients for sake of brevity) all operating from Delhi filed Shipping Bills as mentioned in the table below at Customs ICD Khodiyar, Ahmedabad, through Customs Broker for export of Mobile Printed Circuit Boards. All the above firms were first time exporters and they were exporting mobile PCBs. Thus, even though 5 new export firms had contacted the said CB for export consignment claimed to be valued at Crores of rupees, but the said CB took up the work without making any verification of the existence and working of these firms. However, on suspicion of gross overvaluation, the export consignments of these firms were examined by the officers of Customs under Panchnama dated 22.07.2025 in presence of Panchas, CB, M/s. CONCOR and Chartered Engineer Shri Bhaskar G. Bhatt to ascertain the exports goods and value thereof.

3.2 During the aforesaid Panchnama, representative samples of the export goods were drawn and 1 set of the samples was handed over to the said

Chartered Engineer for examination and opinion regarding the valuation. The Chartered Engineer, examined the export consignments and gave his reports in respect of each of the Shipping Bill covered in the export consignments under examination. The valuation reports given by the Chartered Engineer had been compared with the values given in the Shipping Bills and it had been found that the export consignments were grossly overvalued. The same is tabulated as under:

M/s. Chitrakshi Trading Pvt. Ltd.								
Sr. No.	Shipping Bill no.	Date	Nos./Quantity	Total FOB value in INR	Amount of IGST refund claimed	Chartered Engineer's Certificate No.	Chartered Engineer's Certificate date	Chartered Engineer's Value
1	2264557	29-05-25	4,000	1,630,602	295,772	BB/G-17.4/CTPL/25/PCB/Khodiyar/Preval	06-08-25	44400
2	2304316	30-05-25	3,050	1,241,323	225,526	BB/G-17.4/CTPL/25/PCB/Khodiyar/Preval	06-08-25	40000
3	2304300	30-05-25	4,000	1,630,602	295,772	BB/G-17.4/CTPL/25/PCB/Khodiyar/Preval	06-08-25	40000
4	2304305	30-05-25	3,000	1,220,834	221,829	BB/G-17.4/CTPL/25/PCB/Khodiyar/Preval	06-08-25	30000
5	2304301	30-05-25	3,951	1,610,524	292,149	BB/G-17.4/CTPL/25/PCB/Khodiyar/Preval	06-08-25	47020
	Total		18,001	7,333,885	1,331,048			201,020
M/s. Aston Enterprises								
Sr. No.	Shipping Bill no.	Date	Nos./Quantity	Total FOB value in INR	Amount of IGST refund claimed	Chartered Engineer's Certificate No.	Chartered Engineer's Certificate date	Chartered Engineer's Value
1	2396745	03-06-25	18,410	7,449,026	7,484,770	BB/G-17.2/AE/25/PCB/Khodiyar/Preval	06-08-25	90215
2	2396754	03-06-25	18,405	7,446,993	1,346,892	BB/G-17.2/AE/25/PCB/Khodiyar/Preval	06-08-25	91260
3	2396755	03-06-25	18,508	7,488,869	1,354,430	BB/G-17.2/AE/25/PCB/Khodiyar/Preval	06-08-25	91810
4	2396750	03-06-25	18,460	7,469,354	1,350,917	BB/G-17.2/AE/25/PCB/Khodiyar/Preval	06-08-25	91115
	Total		73,783	29,854,243	11,537,009			364,400
M/s. Emerging Enterprises								
Sr. No.	Shipping Bill no.	Date	Nos./Quantity	Total FOB value in INR	Amount of IGST refund claimed	Chartered Engineer's Certificate No.	Chartered Engineer's Certificate date	Chartered Engineer's Value

Sl. No.	no.	Quantity	NR	med	date	value		
1	2393926	03-06-25	18,410	7,526,908	1,361,292	BB/G-17.3/EE/25/PCB/Khodiya/Pre v	06-08-25	93510
2	2393929	03-06-25	18,408	7,526,086	1,361,144	BB/G-17.3/EE/25/PCB/Khodiya/Pre v	06-08-25	90765
3	2393939	03-06-25	18,674	7,635,358	1,380,813	BB/G-17.3/EE/25/PCB/Khodiya/Pre v	06-08-25	94785
4	2393951	03-06-25	18,170	7,464,145	1,343,546	BB/G-17.3/EE/25/PCB/Khodiya/Pre v	06-08-25	92805
	Total		73,662	30,152,497	5,446,795			324,400

## M/s. Decent Enterprises

Sr. No.	Shipping Bill no.	Date	Nos./Quantity	Total FOB value in INR	Amount of IGST refund claimed	Chartered Engineer's Certificate No.	Chartered Engineer's Certificate date	Chartered Engineer's Value
1	2328519	31-05-25	16,610	6,740,975	1,215,533	BB/G-17.1/DE/25/PCB/Khodiya/Pre v	06-08-25	84140
2	2328518	31-05-25	16,650	6,735,361	1,218,460	BB/G-17.1/DE/25/PCB/Khodiya/Pre v	06-08-25	44817
3	2329242	31-05-25	16,690	6,751,583	1,221,387	BB/G-17.1/DE/25/PCB/Khodiya/Pre v	06-08-25	51660
4	2329237	31-05-25	16,685	6,749,555	1,221,021	BB/G-17.1/DE/25/PCB/Khodiya/Pre v	06-08-25	85905
	Total		66,635	26,977,473	4,876,401			266,522

## M/s. Nextwave International

S. No.	SB No.	Date	Nos./Quantity	Total FOB value in INR	Amount of IGST refund claimed	Chartered Engineer's Certificate No.	Chartered Engineer's Certificate date	Chartered Engineer's Value
1	2226271	28-05-2025	12,230	4,994,524	904,324	BB/H-29/NWI/25/PCB/KHODIYAR/PREV	18-12-25	67683.2
2	2226822	28-05-2025	12,268	5,010,134	907,133	BB/H-29/NWI/25/PCB/KHODIYAR/PREV	18-12-25	63757.2
3	2226837	28-05-2025	12,220	4,990,416	903,584	BB/H-29/NWI/25/PCB/KHODIYAR/PREV	18-12-25	64745.2
4	2226838	28-05-2025	12,139	4,957,141	897,595	BB/H-29/NWI/25/PCB/KHODIYAR/PREV	18-12-25	65000

5	22268 45	28-0 5-20 25	12, 252	5,003,5 61	905,950	BB/H-29/NWI/25/ PCB/KHODIYAR/P REV	18-12-25	6754.8
6	22268 46	28-0 5-20 25	12, 408	5,067,6 45	917,485	BB/H-29/NWI/25/ PCB/KHODIYAR/P REV	18-12-25	64318.8
			73, 517	30,023,4 20	5,436,071			332,25 9
		Total		12,43,41, 518	2,86,27,324			14,88,601

3.3 From the above it clearly indicated that the aforesaid exporters had mis-declared the value of the export goods and thereby attempted to avail IGST refund of **Rs. 2,86,27,324/-** on export of goods actually valued at **Rs. 14,88,601/-** by mis-declaring the same to be valued at **Rs. 12,43,41,518/-**.

4. For the sake of brevity, the facts and findings of the case, already detailed in Order No. 05/2025-26 dated 02.02.2026 read with corrigendum dated 05.02.2026, are not repeated. Briefly stating, while acting as a Customs Broker for (1) M/s. Chitrakshi Trading Pvt. Ltd., (2) M/s. Aston Enterprises, (3) M/s. Emerging Enterprises, (4) M/s. Decent Enterprises and (5) M/s. Nextwave International, M/s. Sai Seair Logistics Private. Ltd. failed to comply with the obligations prescribed under Regulation 10 of the Customs Brokers Licensing Regulations, 2018.

5 . M/s. Sai Seair Logistics Private. Ltd. failed to take all necessary measures at the time of filing the Shipping Bills, including advising their client on the proper valuation of export goods; verifying the relevant documents and the functioning of the exporter at the declared premises; and obtaining proper authorisation from their client. Therefore, it appeared that the Customs Broker failed to fulfil its statutory obligations and contravened the provisions of Regulations 10(d), and 10(n) of the Customs Brokers Licensing Regulations, 2018, as amended. Consequently, the Customs Broker Licence No. CHA/ABD/R/01/2016-17 (AAKCS2035G) issued to the Customs Broker was suspended vide Order No. 05/2025-26 dated 02.02.2026 read with corrigendum dated 05.02.2026, issued under Regulation 16(1) of the CBLR, 2018. However, an opportunity of personal hearing was granted to the Customs Broker in accordance with the provisions of the CBLR, 2018.

### **Personal Hearing and Submissions of the Customs Broker:**

6. The Customs Broker was granted an opportunity of personal hearing on 10.02.2026. Shri Hardik P Modh, Authorised Advocate of the Customs Broker attended the Personal Hearing on 10.02.2026 through video conferencing. During the course of personal hearing, he stated that they verified the IEC and GSTIN of the exporters online. He also stated that they would be submitting additional submission within 3-4 days. Vide letter dated 17.02.2026, the Customs Broker has made additional submissions, wherein it has been inter-alia stated that:

- The Customs Broker has been operating as a licenced broker since 2016 and had been handling substantial volume of import and export across various Customs Ports for diverse clientele spanning multiple sectors;

- Till date there has been no allegation against the company with regards to its involvement in fraudulent activities including but not limited to mis-declaration of value, quantity or description of goods;
- During normal course of business the Customs Broker was approached by the exporters for clearance work and on basis of KYC documents, authorisation letters and verification of IEC and GSTIN particulars through online sources, they had filed shipping bills on behalf of the said exporters. The details of KYC documents submitted by the exporters have been submitted by the Customs Broker;
- The Shipping Bills had been cleared for export from ICD Khodiyar but on suspicion the said goods had been recalled. In view of the said recall the Customs Broker had paid amount of Rs.6,88,617/- out their own pocket to get the consignment back for examination;
- The Customs Broker has narrated the facts of case leading to the suspension of Customs Broker licence vide Order No. 05/2025-26 dated 02.02.2026;
- Customs Broker has not violated the provisions of Regulation 10(n) of CLBR, 2018 as the said regulation requires the CB to verify the correctness of IEC, GSTIN identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. Thus, the said obligation can be broken down in four parts (i) verify the correctness of IEC (ii) verify the correctness of GSTIN (iii) verify the identity of his client using reliable, independent, authentic documents, data or information (iv) verify the functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;
- With regards to the points (i) & (ii) IEC and GSTIN are issued by government departments and the verification of IEC and GSTIN can be done through online verification and does not require an investigation into the documents by the Customs Broker. The presumption is that a certificate of registration issued by an officer or purported to be issued by officer is correctly issued. For the said contention the CB has relied on Section 79 of Evidence Act, 1872. In the present case the CB had verified IEC code and GSTIN through Government Portals and has relied on the Judgment passed in the case of Kunal Travels (Cargo) V/s. Commissioner of Customs reported in 2017 (3) TMI 1494- Delhi High Court contesting that customs broker is not required to enquire into genuineness of the IEC and GSTIN issued by government officers;
- Further, the Customs Broker has followed the guidelines issued vide Circular dated 08.04.2010 wherein documents required for KYC of the exporters had been received by the Customs Broker;
- With regards to the verification of identity of the client the customs broker has submitted that they had obtained the PAN Card, Aadhar Card, electricity bill, Bank Authorisation letter and rent agreement which clearly establishes the functioning of the exporters at the declared address. Further, Aadhar card is issued by the competent authority which is a primary document to ascertain the address of any person in India and therefore the company had fulfilled obligation under the CBLR, 2018;
- With regards to the verification of functioning of the client the Customs Broker has submitted that customs broker had relied on GSTIN issued by the officers of CBIC and IEC issued by DGFT which showed the address of their clients and there was nothing on record to show either of the documents

were fake or forged and for the said contention the CB has relied upon the decision of Hon'ble Tribunal passed in the case of M/s. Akanksha Global Logistics pvt. Ltd.;

- The physical verification of the exporter's premise is not an obligation under the provisions of Regulation 10(n) of CBLR, 2018 as the said regulation does not mandate the physical verification and for the said contention the Customs Broker has relied upon various judgments passed by higher appellate authorities;
- The receipt of documents through intermediaries and freight forwarder in the present case is not a violation of CBLR, 2018 and for the said contention the Customs Broker has relied on various judgments passed by higher appellate authorities and in view of the same, the Customs Broker has submitted that there is no violation of Regulation 10(n) of CBLR, 2018;
- With regards to allegation of contravention of Regulation 10(d) of CBLR, 2018 the CB has submitted that as per the documents and declarations furnished there was no material or circumstance which could have warranted any additional advisory or reporting obligation. No evidence had been produced by the department to establish that the CB had knowledge of mis-declaration or over valuation and the CB came to know about the same only after the report of Chartered Engineer;
- The Customs Broker is not liable to check genuineness of transactions and Customs Broker is merely a processing agent of documents with respect to clearance of goods through Custom House and for the said contention has relied on the case in the matter of BK Clearing Agency reported in 2023-TIOL-409-CESTAT-KOL;
- Harsh step of suspension ought not to have been undertaken when there was no role of the Company in the alleged over valuation as no specific evidence had been placed on record that there was involvement of CB in over valuation of export goods and for the said contention the CB has relied on various case laws;

### **Discussion and Findings:**

7. I have carefully gone through the records of the case. The issue before me at present is limited to determine as to whether the suspension Order No. 05/2025-26 dated 02.02.2026 issued under regulation 16(1) of the CBLR,2018, read with corrigendum dated 05.02.2026 is required to be continued or revoked in the instant case under Regulation 16(2) of the CBLR,2018, considering the material facts on record.

8 . The Customs Broker has argued that IEC and GSTIN of the exporters had been issued by government officers and same had been verified from online portals and found them active, indicating the exporters were bonafide. This argument is not acceptable. As a licensed Customs Broker, it is their duty to exercise due diligence and verify the authenticity of documents, especially in the case when the documents have been received through an intermediary and not from the exporter themselves. The contention that the Customs Broker's obligations under Regulation 10(n) are limited to mere verification of documents issued by the government authorities is a very narrow and misguided interpretation. Regulation 10(n) of the Customs Broker Licensing Regulations, 2018, explicitly requires verification of the client's functioning at the declared address by using reliable, independent, authentic documents, data or information, which the Customs Broker in the present

case failed to do. Reliance on online document verification does not absolve them of their responsibility under regulation 10(n) of the CBLR, 2018. The regulation itself mandates 'due diligence' in the context of the client's transactions, which inherently requires a more comprehensive approach than just verifying documents and thus, the Customs Broker cannot merely act as a document checker. Obtaining documents from intermediary without interaction with exporter/IEC holder itself reveals that the Customs Broker in the present case did not exercise due diligence in verifying the client's functioning at the declared address. Customs Broker play a vital role in facilitating international trade while preventing revenue evasion and smuggling. Negligence in performing these duties can have far-reaching consequences, impacting the country's economy and security. Allowing the Customs Broker to shift responsibility to clients or limit their obligations to document verification would undermine the statutory obligations imposed under the CBLR, 2018. The Customs Broker's failure to exercise due diligence and ensure compliance with Regulation 10(n) constitutes a serious lapse, warranting appropriate action as per provisions of the CBLR,2018.

9. The Customs Broker has contended that in the present case as per documents and declarations furnished by the exporters, there was no material or circumstance which could have warranted any additional advisory or reporting obligation and as per clause (d) of Regulation 10 which requires them only to advise their client to comply with the provisions of the Act, and that such advice is necessary only in cases of non-compliance by the exporter. I observe that the exporter, by presenting overvalued & mis-declared goods for export, clearly did not comply with the Valuation & Classification provisions of the Act. Hence, it is clear violation of provisions of the Customs Act,1962 by the exporter. The Customs Broker could have advised the exporter to adhere to the relevant provisions of the Customs Act pertaining to their consignment. However, the Customs Broker, or their employee, never interacted with the exporter or its authorized persons and dealt solely with an intermediary for clearance work. There is no evidence that the Customs Broker advised the exporter or otherwise fulfilled their obligations under the regulation. Consequently, since the Customs Broker had not interacted with the exporter, no advice regarding compliance with the provisions of the Customs Act or allied Acts was given to their client. Further, the Customs Broker should have brought to the notice of the Customs authorities, the fact that he was not dealing directly with the exporters, for which he is liable under Regulation 10(d) of the CBLR, 2018 also, which provides that *'...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...'*. Such disclosure by the Customs Broker to Customs authorities, could have prevented the attempted fraudulent export by enabling the authorities to take additional precautions during the initial scrutiny of export documents and would also have served as a deterrent to such fraudulent exporters. Had the officers of Customs Ahmedabad not recalled the over-valued exported goods, they would have succeeded in their plan to encash the fraudulently accumulated ITC by way of claiming IGST refunds against such exports. In view of the above, the Customs Broker has failed to fulfil the obligation prescribed under Regulation 10(d) of the CBLR, 2018.

10. The Customs Brokers Licensing Regulations (CBLR), 2018, impose critical obligations on Customs Brokers under Regulation 10, which are fundamental

to their role as licensed Customs Brokers. If these obligations are treated as mere procedural requirements or minor contraventions, the very essence of a Customs Broker's responsibilities is undermined. Looking to the pivotal role Customs Broker play in the international trade and the trust placed in their expertise, they are expected to uphold the highest standards of professionalism and accountability. Any negligence on their part can result in serious consequences, including revenue loss, facilitation of smuggling, and broader economic harm. Therefore, it is imperative that Customs Brokers diligently discharge their responsibilities under the CBLR, 2018, to ensure compliance and safeguard the interests of revenue.

11. The Customs Broker has contended that till date there has been no allegation against the company with regards to its involvement in fraudulent activities including but not limited to mis-declaration of value, quantity or description of goods and accordingly, has submitted that step taken to suspend the licence of the Customs Broker is harsh considering their company had no role in over valuation of the export goods. I find that the said contention of the Customs Broker is not true as this office has already initiated an inquiry against the Customs Broker vide Show Cause Notice No. 02/2025-26 dated 28.10.2025 regarding contravention of provisions of regulation of 10(d), 10(e) & 10(n) of Customs Broker Licencing Regulations, 2018. Therefore, it observed that the Customs Broker has in the past committed similar offence and failed to comply with the provisions of the CBLR,2018 and thus the department cannot remain oblivious to the danger posed by allowing M/s. Sai Seair Logistics P. Ltd., Ahmedabad to continue work as Customs Broker.

12. In view of the above facts, though a separate proceeding under regulation 17 of the CBLR, 2018 shall be initiated, however, it is prima facie evident that the above Customs Broker has failed in discharging their obligations as required under Regulations 10(d) and 10(n) of CBLR, 2018. Further, the Customs Broker's non-compliance with the provisions of the CBLR, 2018, facilitated the use of non-existent firms as conduits for attempting to encash fraudulently accumulated ITC through IGST refund claims against such exports. These lapses compromise the very foundation of customs compliance, which cannot be ignored on any pretext of argument advanced by the above Customs Broker.

13. I observe that suspension of a Customs Broker License under Regulation 16(1) of the CBLR, 2018, is a preventive measure, and not penal, aimed at protecting public interest and the integrity of the customs clearance process. Looking to the severity of the case, evident lapses on their part and repeatedly contravention of provisions of the CBLR,2018 by the Customs Broker, continuation of the suspension of the Customs Broker Licence under Regulation 16(2) of the CBLR, 2018 is necessary to safeguard revenue and preserve the integrity of the inquiry under Regulation 17 of the CBLR,2018.

14. Accordingly, I pass the following order:

### **Order**

14.1 I, the Principal Commissioner of Customs, Customs Commissionerate, Ahmedabad, in exercise of powers conferred upon me under the provisions of Regulation 16(2) of CBLR, 2018 order that the suspension of Customs Broker

licence of M/s. Sai Seair Logistics P. Ltd. holding licence no. CHA/ABD/R/01/2016-17 (AAKCS2035G) shall continue, pending inquiry proceedings under Regulation 17 of CBLR,2018.

15. This order is being issued without prejudice to any other action that may be taken against the Customs Broker or any other person(s)/firm(s) etc. under the provisions of the Customs Act,1962 and Rule/Regulations framed thereunder or under any other law for the time being in force.

Digitally signed by  
Shiv Kumar Sharma  
Date: 24-02-2026  
15:45:03  
(Shiv Kumar Sharma)  
Principal Commissioner

To,  
M/s. Sai Seair Logistics P. Ltd.,  
(CB Licence No. CHA/ABD/R/01/2016-17 (AAKCS2035G))  
A-704, One World Capital, Behind Rajpath Club,  
Off. SG Highway, Bodakdev, Ahmedabad-380054 /  
A-307, Oxford Avenue, Opposite C U Shah College,  
Near Income Tax Circle, Off. Ashram Road,  
Ahmedabad, Gujarat - 380014  
e-mail: skarmakar@saiseair.com

Copy to:

1. The Chief Commissioner, Customs Gujarat Zone, Ahmedabad
2. The Chief Commissioner, Mumbai Customs Zone-I, II and III
3. The Principal Commissioner/Commissioner, Customs Commissionerate Jamnagar / Kandla / Mundra
4. The Assistant Commissioner (Prev), Customs Commissionerate, HQ, Ahmedabad.