

 <p>सत्यमेव जयते</p>	<p>आयुक्त, सीमा शुल्क का कार्यालय, OFFICE OF THE COMMISSIONER OF CUSTOMS न्यू कस्टम हाउस, बाला जी मंदिर के पास, न्यू कांडला- 370210 NEW CUSTOMS HOUSE, NEAR BALAJI TEMPLE, NEW KANDLA- 370210 दूरभाष Phone No. 02836-270222 फ़ैक्स Fax No 02836-271467 Email: - cblr.kandla@gov.in</p>	
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17-04-2026

DIN:

**SHOW CAUSE NOTICE NOD3/2025-26**  
**(Issued under Regulation 17 (1) of CBLR, 2018)**

**Brief Facts of the Case**

Customs Broker, M/s Ashapura Logistics Solution, PAN: ABLFA2403K, having its office at Office No. 215, Plot No. 40, Riddhi Siddhi Arcade-II, Chamber of Commerce Road, Gandhidham, Kutch – 370201 holding C.B. License No. KDL/CB/02/2018-19 dated 19.04.2018 issued by the Commissioner of Customs, Custom House, Kandla under Regulation 7(2)(b) of CBLR, 2018; hereinafter referred to as the “Customs Broker”.

2. This office is in receipt of an Offence Report dated 06.01.2026 issued by the Directorate of Revenue Intelligence (DRI), Gandhidham which is received from Mundra Customs vide letter dated 19.01.2026 of file no.: GEN/CB/SUS/1/2026-A/G-O/o Pr Commr-Cus-Mundra regarding imports made by M/s Ignite Infraspares, Faridabad under Bill of Entry Nos. 2282193 dated 26.05.2025 and Bill of Entry: 2533284 dated 07.06.2025, filed through your firm.

3. Investigation revealed that the goods declared as “Excavator Spare Parts” under CTH 84314990 were in fact Hydraulic Rock Breakers and Alloy Chisels, liable to Anti-Dumping Duty under Notification No. 11/2024-Customs (ADD) dated 27.06.2024.

4. As Offence Report, statements recorded (including that of Shri Ashish

Mishra, G-Card holder of your firm, dated 16.07.2025) confirmed that your firm relied solely on documents provided by the freight forwarder without independently verifying the importer's credentials.

5. The DRI offence report specifically notes that you failed to verify the correctness of the Importer Exporter Code (IEC), GSTIN, and the functioning of the importer at the declared address, either physically or through reliable, independent, authentic documents, data or information which is a violation of regulation 10(n) of CBLR, 2018.

6. Now, in view of above and in terms of provisions of Regulation 17 of CBLR, 2018, Customs Broker: M/s Ashapura Logistics Solution, PAN: ABLFA2403K is hereby called upon to show cause to the Commissioner of Customs, Custom House Kandla as to why;

i. The license of the Customs Broker should not be revoked and forfeiture of security furnished by them should not be ordered under Regulation 14 of CBLR, 2018 read with Regulation 17 of CBLR, 2018

ii. Penalty should not be imposed on them in terms of Regulation 18 of Customs Brokers Licensing Regulations, 2018 for breach of Regulation 10 (n) of CBLR, 2018.

7. Ms. Bindu Rohatgi, Assistant Commissioner of Customs, Custom House Kandla is being nominated as the inquiry Officer in the case. M/s Ashapura Logistics Solution is required to submit within 30 days of the issuance of this Show Cause Notice, a written statement of defence before the Inquiry Officer and also to specify in the said statement whether the Customs Broker desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs.

8. On receipt of the written statement from the Customs Broker, or where no such statement has been received within the time-limit specified in the notice referred to in sub-regulation (1), the Commissioner may direct the Inquiry Officer to inquire into the grounds which are not admitted by the Customs Broker.

9. The Inquiry Officer is ordered to submit a report within 90 days of the issuance of this Show Cause Notice to the undersigned. On receipt of

the inquiry report, the same shall be shared with the CB for their comments.

10. This Show Cause Notice is being issued under Regulation 17 of CBLR,2018 without prejudice to any other action that may be taken against the noticee or any other person/s under the Customs Act,1962 and/or any other law for the time being in force.

11. This Show Cause Notice relies on the Offence Report dated 06.01.2026 issued by the Directorate of Revenue Intelligence (DRI), Gandhidham received from Mundra Customs vide letter dated 19.01.2025 of file no.: GEN/CB/SUS/1/2026-A/G-O/o Pr Commr-Cus-Mundra. All the relied upon documents are enclosed herewith.

Digitally signed by  
Nitin Saini  
Date: 17-04-2026  
18:28:43

NITIN SAINI,  
COMMISSIONER,  
Custom House,  
Kandla

**BYRPAD/SPEEDPOST/E-Mail TO:**

M/s Ashapura Logistics Solution, PAN: ABLFA2403K,  
Office No. 215, Plot No. 40, Riddhi Siddhi Arcade-II,  
Chamber of Commerce Road, Gandhidham,  
Kutch – 370201.

**COPY TO:**

1. The Chief Commissioner of Customs, Custom Gujarat Zone, Ahmedabad.
2. The Principal Commissioner/Commissioner of Customs, Custom House Mundra/Ahmedabad/ Jamnagar for the information and necessary action.
3. Ms. Bindu Rohatgi, Assistant Commissioner, Kandla
4. All Section Heads, Custom House, Kandla.
4. EDI Section for upload in the official website.

5. Notice Board