



भारतसरकार / Government of India
 वि. व. मंत्रालय / Ministry of Finance
 कार्यालय / Office of
 आयुक्त सीमाशुल्क- (एनएस-1)
 Commissioner of Customs-(NS-I)
 Jawaharlal Nehru Custom House (JNCH)
 Nhava Sheva, Tal. Uran, Dist. Raigad, Maharashtra.
 400 707



F.No. CUS/APR/SCN/277/2025-Gr (1And1A)

Date of Order: 08.01.2026

SI10-Adj-120/2025-26/GR-I&IA
 Date of Issue: 09.01.2026
 SCN NO. 1745/2024-25 DC GR-I&IA NS-I/CAE/JNCH Date: 27.02.2025

Order passed by: Atul Choudhary, Deputy Commissioner of Customs, Gr. I, NS-I,

JNCH, Nhava Sheva.

Order-in-Original No.: 1733/2025-26/DC GR-I & IA/NS-I/CAE/JNCH

DIN: 20260178NW0000219204

Name of Party/Noticee: 1. M/s. National Agro Exports, Bangalore (IEC No.-ERZPM3846Q),

2. M/s MRB Logistics (CB No. 11/2522)

मूलआदेश

- यह प्रति जिस व्यक्ति को जारी की जाती है, उसके उपयोग के लिए निःशुल्क दी जाती है।
- इस आदेश के विरुद्ध अपील सीमाशुल्क अधिनियम 1962 की धारा 128 (1) के तहत इस आदेश की संसूचना की तारीख से साठ दिनों के भीतर सीमाशुल्क आयुक्त (जवाहरलाल नेहरू सीमाशुल्क भवन, शेवा, ता. उरण, जिला - रायगढ़, महाराष्ट्र- 400707) को की जा सकती है। अपील दो प्रतियों में होनी चाहिए और सीमाशुल्क (अपील (नियमावली, 1982 के अनुसार फॉर्म सी.ए.-1 संलग्नक में) की जानी चाहिए। अपील पर न्यायालय फीस के रूप में 2.00 रुपये मात्र का स्टॉप लगाया जायेगा और साथ में यह आदेश या इसकी एक प्रति लगायी जायेगी। यदि इस आदेश की प्रति संलग्न की जाती है तो इस पर न्यायालय फीस के रूप में 2.00 रुपये का स्टॉप भी लगाया जायेगा जैसा कि न्यायालय फीस अधिनियम 1870 की अनुसूची 1, मद 6 के अंतर्गत निर्धारित किया गया है।
- इस निर्णय या आदेश के विरुद्ध अपील करने वाला व्यक्ति अपील अनिर्णीत रहने तक, शुल्क या शास्ति के संबंध में विवाद होने पर माँगे गये शुल्क के 7.5% का, अथवा केवल शास्ति के संबंध में विवाद होने पर शास्ति का भुगतान करेगा।

ORDER-IN-ORIGINAL

- This copy is granted free of charge for the use of the person to whom it is issued.
- An appeal against this order lies with the Commissioner of Customs (Appeal), Jawaharlal Nehru Custom House, Sheva, Tal :Uran, Dist : Raigad, Maharashtra – 400707 under section 128(1) of the Customs Act, 1962 within sixty days from the date of communication of this order. The appeal should be in duplicate and should be filed in Form CA-1 Annexure on the Customs (Appeal) Rules, 1982. The Appeal should bear a Court Fee stamp of Rs.1.50 only and should be accompanied by this order or a copy thereof. If a copy of this order is enclosed, it should also bear a Court Fee Stamp of Rs. 1.50 only as prescribed under Schedule 1, items 6 of the Court Fee Act, 1970.
- Any person desirous of appealing against this decision or order shall, pending the appeal, make 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. National Agro Exports, Bangalore (IEC No.- ERZPM3846Q), having address at 12, 5th D Cross, Bhoopsandra, Bangalore 560094 India through their authorized Customs Broker M/s MRB Logistics, filed Bill of Entry No. 6737529 dated 06.07.2023 for clearance of goods declared as "Frozen Chiken" imported from Jordan. The aforesaid bill of entry contained 02 container no. HLBU9586387 and HLBU9355270. The said bill of entry, inter alia contained the following details: -

Table-I

Sr. No.	Description	Particulars
1	Bill of Entry No.& date	6737529 dated 06.07.2023
2	Declared description of the goods along with CTH	Frozen Chiken CTH 02071200
3	Quantity declared (gross weight)	49,700 Kgs
4	Value declared	Rs. 9,18,284/-
5	Container No.	HLBU9586387 and HLBU9355270
6	Supplier	Jordan Cavalry Company for Import & Export Amman, Jordan.
7	Country of Origin	Jordan

2. In the instant case, the following facts had been put up by the docks officer regarding the subject consignment and the file was forwarded to SIIB(I) for further investigation:

M/s EFC logistics India Pvt. Ltd. CFS vide their letter dated 01.08.2023 to Dy. Commissioner of Customs (Disposal section) informed that Container no. HLBU9586387 under seal no. HLG0382855 for 27720 KGs and HLBU9355270 under seal no. HLG0382851 for 27720 KGs was longstanding un-cleared/unclaimed cargo lying in their CFS EFC Logistics India Pvt. Ltd. and requested to examine the said container under section 48 of CA 1962.

On the basis of objection raised by docks Officer the goods covered under Bill of Entry no. 6737529 dated 06.07.2023 imported by M/s. National Agro Exports, Bangalore (IEC No.-ERZPM3846Q), filed through Customs Broker M/s MRB Logistics was examined under Panchnama dated 28.11.2023/29.11.2023.

3. Examination Findings:

Findings of the examinations are as follows-

- i. The declared gross weight of the cargo as per Bill of Lading was 27720 kgs each while as per weighment slip the gross and net weight of the container no. HLBU9355270 was found as 32290 and 27840 kgs respectively and gross and net weight of the container no. HLBU9586387 was found as 32180 and 27460 Kgs respectively.
- ii. The container bearing No. HLBU9355270 (40fts) was sealed with seal no. ML-JO1327397 that was different from the seal no. declared in the Bill of lading i.e. HLG0382851, sealed with customs bottle seal no. 4269883 and another sealed with seal no. 3.
- iii. Second container bearing No. HLBU9586387 (40 fts) was sealed with seal no. ML-JO1327396 that was different from the seal no. mentioned in the Bill of lading i.e. HLG0382855, sealed with customs bottle seal no. 4269884 and another sealed with seal no. 342877.
- iv. The cartons placed in the containers were enveloped with transparent plastic and after cutting outer transparent plastic and carton, the goods were wrapped in blue colour plastic having some markings on the plastics. The goods appeared to be frozen mince meat. The average weight of the carton was found to be 15.5 kg. Total no. of cartons was found to be 1785 and 1800 in both the containers respectively.
- v. The item appeared to be Minced Meat, however, the importer declared the said item as frozen chicken.
- vi. The country of origin found on the goods was Brazil. Manufacture date printed on the cartons was 04.07.2022 and expiry date was 03.07.2023. All cartons had marking of AGROSUL FOODS on them. There were 02 white polythene bags in container bearing no. HLBU9355270 and 05 white polythene bags in container no. HLBU9586387 containing carton of same goods with marking JORDAN FOOD &

DRUG.

4. During the course of investigation, statement of Shri Satish Dalvi, G Card holder (Card No. G-665/2021) of Customs Broker M/s MRB Logistics (CB No. 11/2522) was recorded on 18.01.2024, under Section 108 of the Customs Act, 1962, wherein he interalia stated that:

- he looked after all the work related to document filing and clearing for CHA firm, M/s. MRB Logistics.

- Mr Atiq Zama who is importer's representative of the firm M/s National Agro Exports contacted their CB firm for clearance of the said Bill of Entry;

-Importer provided bill of lading, packing list and health certificate to file the subject bill of entry.

- His firm has not filed any previous Bills of Entry for the importer, M/s. National Agro Exports. Only one Bill of Entry i.e. 6737529 dated 06.07.2023 was filed by his company.

-His firm has not filed any Bill of Entry for Frozen Chicken for any other Importer.

- KYC documents containing IEC copy, GST Registration copy, Aadhar Card copy, PAN Card copy, Bank signature verification letter and Authorization letter in the name of CHA M/s. MRB Logistics were taken for KYC verification. No physical KYC verification was completed by their firm.

-His firm came to know about the seal mismatch during the course of the examination. They tried to convey the same to the representative of the Importer Shri Atiq Zama but he had not given any reply.

- His firm filed Bill of Entry No. 6737529 dated 06.07.2023 on the basis of documents provided by Shri Atiq Zama (representative of Importer M/s. National Agro Exports) to save late filing charges of Bill of Entry. After filing of Bill of Entry, they came to know that the goods which were to be imported under the said Bill of Entry had already expired. They informed the Importer's representative Shri Atiq Zama that they could not be present during examination as the goods were already expired and asked him to take back their documents for further clearance process. They had not received any reply from the importer's representative on this matter. Further they were contacted by SIIB(I) Officers to be present at the time of examinations as the Importer did not co-operate with SIIB(I)

Officers to be present at the time of examination. Therefore, they presented themselves for the examination of the goods imported vide said Bill of Entry.

- His firm filed said Bill of Entry on the basis of documents provided by the Importer to save late filing charges. He accepted the mistake at their end. His firm is ready to pay any fine, penalty or any other dues, if any for the mistake committed at their end.

-His firm had not received any payment from Importer, M/s. National Agro Exports for customs clearance of the said goods.

5. Letter dated 31.01.2024 was issued by SIIB(I) to FSSAI, JNPT Nhava Sheva regarding testing of goods imported vide Bill of Entry No. 6737529 dated 06.07.2023. In response to the said letter FSSAI observed that the said goods were frozen chicken and were not fit for human consumption since the product in the consignment was already expired and rejected the FSSAI NOC vide test report dated 14.03.2024. As a result, the subject goods were seized under Seizure Memo No. 88/2024 dated 04.10.2024 under Section 110 of the Customs Act, 1962.

5.1 During the course of investigation, Summonses dated 20.05.2024, 14.11.2024, 26.11.2024 and 06.01.2025 and were issued to the Director, M/S National Agro Exports (importer), however the importer or the authorized representative has not appeared before SIIB(I) to participate in the investigation.

6. Classification: -

The declared CTH for the subject good "Frozen Chicken" is 02071200, description for the CTH 02071200 is "Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen: Not Cut in Pieces" which attracts BCD @30%. However, during examination it was found that the Chicken was in minced state and therefore the classification of the same should have been under CTH 02071400 having sub-heading as- "Cuts and offal, frozen" which attracts BCD @100%. The heading and sub-heading of the declared CTH '0207' is reproduced as below:-

02.07 - Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.

- *Of fowls of the species Gallus domesticus : 0207.11*

- - *Not cut in pieces, fresh or chilled 0207.12 - - Not cut in pieces, frozen*

Since, the declared goods was found in minced state (in cut

form) in the Panchnama dated 28 & 29.11.2023 and not in "Not Cut in Pieces" form hence the same can't be classified under the declared CTH. The same should be classified under CTH 02071400, the HSN description of which is reproduced as-

0207.13 - - Cuts and offal, fresh or chilled
0207.14 - - Cuts and offal, frozen

7. Duty payable:

Assessable Value of the goods = Rs. 9,18,285/-

Basic Customs duty (@100%) = Rs. 9,18,285/-

SWS = Rs. 91,828.50/-

IGST (@5%) = Rs. 96,420/-.

Total Duty = Rs. 11,06,533/-

Duty payable = Rs. 11,06,533/-

8. Importer, M/s National Agro Exports Bangalore (IEC ERZPM3846Q), has imported frozen Chicken through containers Nos.1. HLBU9586387 and 2. HLBU9355270 from consignor Jordan Cavalry Company, under B/E no. 6737529 dated 06.07.2023 with B/L No. HLCUAMM230504870 dated 01.06.2023.

8.1 In the EIR import delivery report, Nhava Sheva GTI, time out for first container no. HLBU9355270 was at 12.22 AM on 19.06.2023 and for second container no HLBU9586387 was at 12.11 AM on 19.06.2023. Further, handwritten seals no. on EIR report for both the container were ML-J01327397 and ML-J01327396 respectively which were different from seals mentioned on Bill of lading i.e. HLG0382851 and HLG0382855 respectively.

8.2 The Gateway report of the CFS shows that the time of arrival of goods at CFS was at 02.01 and 01.30 for container no. HLBU9355270 and HLBU9586387 respectively on the same date i.e. 19.06.2023.

8.3 Importer M/s. National Agro Exports, Bangalore filed B/E No. 6737529 dated 06.07.2023 through CHA M/s. MRB Logistics with description as Frozen Chicken (CTH 02071200) and total assessable value of Rs. 9,18,284.47/-.

8.3 The importer has been reminded by CFS on 10.07.2023 and 18.07.2023 to clear the consignment but the goods were not cleared. Due to non-clearance of cargo by importer, CFS initiated auction process. With the approval of DC/Docks, the containers were sent for examination purpose, but during seal cutting it was found that the seals of both the containers were not matching

with that of Bill of lading. Therefore, the DC/docks forwarded the file to SIIB(I) for further investigation.

8.4 In view of the above, SIIB(I) carried out 100% examination of the said containers under Panchnama dated 28.11.2023. In examination, it was found that the container no. HLBU9355270 was sealed with seal no. "ML-JO1327397 (that was different from that of bill of lading HLG0382851) and container no. HLBU9586387 was sealed with seal no. ML-JO1327396 (that was also different from that of bill of lading HLG0382855). The country of origin found on the goods was Brazil. Furthermore, the manufacturing date printed on the cartons was 04/05.07.2022 and expiry date printed was 03/04.07.2023. All the cartons had marking of AGROSUL FOOD on them. There were some bags containing carton of same goods with marking of JORDAN FOOD & DRUG. Further, it was noticed the expiry date in respect of imported goods was 03/04.07.2023, as per "health certificate" issued by Brazil on dated 08.07.2022.

8.5 In the Panchnama, the tempering with both containers was not mentioned; hence, it may be presumed that seal no. ML-JO1327397 on container HLBU9355270 and seal no. ML-JO382855 on container HLBU9586387 were prefixed at the port Aqaba (Jordan) itself, as within the span of two hours, the consignment reached the CFS from the port terminal.

9. Legal provisions relevant to the instant case are:

9.1 Foreign Trade (Development and Regulations) Rules, 1993 :-

As per Rule 11 of the Foreign Trade (Regulation) Rules, 1993, owner of the imported goods shall in the Bill of Entry or any other documents prescribed under the Customs Act, 1962 state the value, quality and description of such goods to the best of his knowledge and belief and certify to its truthfulness which was not done by the importer.

As per Section 11 (1) of the Foreign Trade (Development and Regulation) Act, 1992: "No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy (now termed as Foreign Trade Policy) for the time being in force".

9.2. The Customs Act, 1962

The relevant provisions of law relating to import and valuation of goods in general, the Policy and Rules relating to imports, the liability of the goods to confiscation and the

persons concerned are liable to penalty for illegal importation under the provisions of the Customs Act, 1962 and the other laws for the time being in force are summarized below: -

Section 46(1) of the Customs Act, 1962, *The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed] [Substituted 'in the prescribed form' by Finance Act, 2018 (Act No. 13 of 2018), dated 29.3.2018.]:* Provided that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

Section 17(1) of the Customs Act, 1962, provides for self-assessment of

duty on imported goods by the importer himself by filing a Bill of Entry. Under this mode of self-assessment, the bill of entry was self-assessed by importer, with regard to correctness of classification, value, rate of duty, exemption notification or any other relevant particular having bearing on correct assessment of duty on import.

As per the provisions of **Section 46(4) of the Customs Act, 1962**, the importer while presenting a Bill of Entry shall at the foot thereof ~~make and subscribe to a declaration as to the truth~~ of the contents of such bill of entry and shall, in support of such declaration, present to the proper officer the invoice, if any, relating to the imported goods.

Section 111 of the Customs Act, 1962, provides for Confiscation of improperly imported goods, etc. - The following goods brought from a place outside India shall be liable to confiscation: -

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- (l) any dutiable or prohibited goods which are not included or

are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act.

Section 112 of the Customs Act, 1962 Penalty for improper importation of goods, etc.- Any person,-

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111, shall be liable,

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of Section 114A, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is higher:

Provided that where such duty as determined under sub-Section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this Section shall be twenty-five per cent of the penalty so determined;

Section 114AA of the Customs Act, 1962 - Penalty for use of false and incorrect material- If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

SECTION 124: Issue of show cause notice before confiscation of goods

"No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the

goods or such person-

(a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;"

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter: Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Customs Brokers Licensing Regulations, 2018. Notification No. 41/2018-Customs (N.T.) dated 14th May, 2018

10. Obligations of Customs Broker. — A Customs Broker shall —

(d) 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;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage

(n) 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;

INVESTIGATION AND FINDINGS

11. From the above investigation, it appears that: -

a. M/s. National Agro Exports attempted to import Minced Chicken Meat (In Cut Form) valued at Rs. 9,18,285/- (Rupees Nine Lakh Eighteen Thousand Two Hundred Eighty Five only) with the already expired health Certificate issued by Brazil, Ministry of Agriculture Livestock and Food Supply, thus resulted into rejection of FSSAI NOC. Hence, the same is liable for confiscation under Section 111(d) and the same cannot be

released for home consumption.

Further The declared CTH for the subject good "Frozen Chicken" was 02071200, however the same should classifiable under CTH 02071400 having sub-heading as- "Cuts and offal, frozen" which attracts BCD @100% instead of the 30% BCD. Hence, the same is liable for confiscation under Section 111(m) of the Customs Act, 1962. Importer or their authorized representative has been summoned numerous times under Section 108 of the Customs Act, 1962 to record the evidence and yet they failed to appear for once, this shows their intention to scuttle the investigation on account of alleged absence.

b. Importer is responsible to provide accurate and complete information in Bill of Entry, which he failed to do, therefore importer violated Section 46 (4) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development & Regulation) Act 1992 & Rule 11 of Foreign Trade (Regulation) Rules, 1993. By the above acts of omission & commission on the part of the importer, they rendered the consignment covered under Bill of Entry No. 6737529 dated 06.07.2023 liable to confiscation under Section 111(d) and 111 (m), the Customs Act, 1962 and consequently rendered for penal action under Section 112(a) and 112(b) of the Customs Act, 1962.

c. It seems like Importer knowingly filed Bill of Entry No. 6737529 dated 06.07.2023 despite allegedly knowing the consignment had already been expired as the same was also rejected by FSSAI, rendered for penal action under Section 114AA of the Customs Act, 1962.

d. The duty payable @ BCD 100% which has been re-determined to Rs. 11,06,533/- (Rupees Eleven Lakh Six Thousand Five hundred and Thirty- Three only) is to be recovered.

e. M/s MRB Logistics has not physically verified the address as such to uphold the veracity of the KYC documents submitted by the importer; Customs Broker Firm M/s MRB Logistics had not followed the obligations as per Rule 10(d), 10(e) and 10 (n) of CBLR 2018 Regulations; the neglect of due diligence of their firm could have resulted into public health catastrophe. In the view of above, they have rendered themselves to the Penal action under Section 112(a) and 112(b) of the Customs Act, 1962.

f. CB firm M/s MRB Logistics failed to intimate the Customs

Department regarding import of expired goods covered under the Bill of Entry No. 6737529 dated 06.07.2023 thus jeopardizing the public health in general; by their acts of aiding and abetting the alleged import of expired goods rendered itself liable to penal action under the provisions of Section 114AA of the Customs Act, 1962.

12. Therefore, in exercise of the powers conferred by Customs Act, 1962, the importer, M/s. National Agro Exports, Bangalore (IEC No.- ERZPM3846Q) and Customs Broker M/s MRB Logistics (CB No. 11/2522) were called upon to show cause to the **Deputy Commissioner of Customs, Gr. 1, NS-I, JNCH, Nhava-Sheva, Distt. Raigad, Maharashtra- 400707** within 30 days of the receipt of this notice as to why:

- i. The self-assessment made by the importer for the classification of the declared goods "Frozen Chicken" under CTH 02071200, in respect of Bill of Entry No. 6737529 dated 06.07.2023, should not be rejected as not in order and instead be classified under "Minced Chicken Meat (In Cut Form)" tariff item 02071400 of the Customs Tariff and that Customs duty on the subject goods should not be recovered at applicable rates corresponding to the tariff item 02071400 amounting to **Rs. 11,06,533/- (Rupees Eleven Lakh Six Thousand Five hundred and Thirty-Three only)**.
- ii. The imported goods vide Bill of Entry No. 6737529 dated 06.07.2023, "Frozen Chiken" having declared assessable value of **Rs 9,18,284/- (Rupees Nine Lakh Eighteen Thousand Two Hundred and Eighty Four)**, with the already expired health Certificate issued by Brazil, Ministry of Agriculture Livestock and Food Supply, thus resulted into rejection of FSSAI NOC should not be confiscated under Section 111(d) and 111(m) of the Customs Act, 1962.
- iii. For the aforementioned acts/violations, the penalty should not be imposed on the Importer M/s National Agro Exports, Bangalore (IEC No.-ERZPM3846Q) under Sections 112(a), 112(b) and Section 114AA of the Customs Act, 1962.
- iv. For the aforementioned acts/violations, the penalty should not be imposed on the Customs Broker M/s MRB Logistics (CB No. 11/2522) under Sections 112(a), 112(b) and Section 114AA of the Customs Act, 1962.

PERSONAL HEARING AND WRITTEN SUBMISSIONS

13. In order to comply with the Principles of Natural Justice, the noticee was given opportunities for Personal Hearing on 12.11.2025, 18.11.2025 and 25.11.2025 with prior intimation. Mrs. Bhanushali Morive Rajesh, Proprietor, M/s MRB Logistics and Mr. Prashant Kubal, Consultant/Authorized Representative, M/s MRB Logistics, were appeared for Personal Hearing on 25.11.2025. Their submission are as follow;

13.1. They referred to the Board Instruction No. 20/2024-Customs dated 03.09.2024 regarding abetment of CB in Investigation. Wherein, it is instructed to avoid implicating Customs Brokers as co-noticee in a routine manner, in matters involving interpretation of statute, unless the element of abetment of the Customs Brokers in the investigation is established by the investigating authority.

13.2. They referred to O-in-O No. 966/2024-25 of M/s Panelli Pumps and Motor Pvt. Ltd.

DISCUSSION AND FINDINGS

14. I have carefully gone through the above facts of the case and submission made by the importer and

14.1 I find that M/s. National Agro Exports attempted to import Minced Chicken Meat (In Cut Form) valued at Rs. 9,18,285/- (Rupees Nine Lakh Eighteen Thousand Two Hundred Eighty Five only) with the already expired health Certificate issued by Brazil, Ministry of Agriculture Livestock and Food Supply, thus resulted into rejection of FSSAI NOC. Hence, the same is liable for confiscation under Section 111(d) and the same cannot be released for home consumption.

14.2 I find that the declared CTH for the subject good "Frozen Chicken" was 02071200, however the same should classifiable under CTH 02071400 having sub-heading as- "Cuts and offal, frozen" which attracts BCD @100% instead of the 30% BCD. Hence, the same is liable for confiscation under Section 111(m) of the Customs Act, 1962. Importer or their authorized representative has been summoned numerous times under Section 108 of the Customs Act, 1962 to record the evidence and yet they failed to appear for once, this shows their intention to scuttle the investigation on account of alleged absence.

14.3 I find that the importer is responsible to provide accurate and complete information in Bill of Entry, which he failed to do, therefore importer violated Section 46(4) of the Customs Act, 1962 read with Section 11(1) of Foreign Trade (Development &

Regulation) Act 1992 & Rule 11 of Foreign Trade (Regulation) Rules, 1993. By the above acts of omission & commission on the part of the importer, they rendered the consignment covered under Bill of Entry No. 6737529 dated 06.07.2023 liable to confiscation under Section 111(d) and 111 (m), the Customs Act, 1962 and consequently rendered for penal action under Section 112(a) and 112(b) of the Customs Act, 1962.

14.4 I find that the Importer knowingly filed Bill of Entry No. 6737529 dated 06.07.2023 despite allegedly knowing the consignment had already been expired as the same was also rejected by FSSAI, rendered for penal action under Section 114AA of the Customs Act, 1962.

14.5 I find that after the re-classification of the goods, the duty payable @ BCD 100%, has been re-determined to Rs. 11,06,533/- (Rupees Eleven Lakh Six Thousand Five hundred and Thirty- Three only).

14.6 I find that Mrs. Bhanushali Morive Rajesh, Proprietor, M/s MRB Logistics and Mr. Prashant Kubal, Consultant/Authorized Representative, M/s MRB Logistics appeared for Personal Hearing on 25.11.2025.

14.7 I find that during the Personal Hearing, they inter alia stated and referred to the Board Instruction No. 20/2024-Customs dated 03.09.2024 wherein, it is instructed to avoid implicating Customs Brokers as co-noticee in a routine manner, in matters involving interpretation of statute, unless the element of abetment of the Customs Brokers in the investigation is established by the investigating authority

14.8 I find that the subject matter has been investigated by the Investigating Agency SIIB (Import), JNCH, Nhava Sheva and vide their Investigation Report dated 28.01.2025, it has been brought to notice that Customs Broker Firm M/s MRB Logistics has not physically verified the address as such to uphold the veracity of the KYC documents submitted by the importer; M/s MRB Logistics had not followed the obligations as per Rule 10(d), 10(e) and 10 (n) of CBLR 2018 Regulations. In the view of above, they have rendered themselves to the Penal action under Section 112(a) and 112(b) of the Customs Act, 1962.

14.9 I find that the CB firm M/s MRB Logistics failed to intimate the Customs Department regarding import of expired goods covered under the Bill of Entry No. 6737529 dated 06.07.2023 thus jeopardizing the public health in general; by their acts of aiding

and abetting the alleged import of expired goods rendered themselves liable to penal action under the provisions of Section 114AA of the Customs Act, 1962.

15. In view of the factual details of the case as discussed above, I pass the following order:

ORDER

- i. I reject the classification of the declared goods "Frozen Chicken" under CTH 02071200, in respect of Bill of Entry No. 6737529 dated 06.07.2023, and order to re-classify the subject goods under the tariff item 02071400.
- ii. I absolutely confiscate the goods, imported vide Bill of Entry No. 6737529 dated 06.07.2023, having declared assessable value of Rs 9,18,284/- (Rupees Nine Lakh Eighteen Thousand Two Hundred and Eighty Four), under Section 111(d) and 111(m) of the Customs Act, 1962. Further, I ~~order for the disposal/removal of the goods and the cost of safe disposal/~~ removal of the goods should be recovered from the importer.
- iii. I do not order to recover the differential duty of **Rs. 7,42,433/- (Rupees Seven Lakh Forty Two Thousand Four Hundred and Thirty Three Only)** as the subject goods have been absolutely confiscated.
- iv. I impose a penalty of **Rs. 70,000/- (Seventy Thousand Only)** on the Importer M/s National Agro Exports, Bangalore (IEC No.-ERZPM3846Q) under Sections 112(a)(i) of the Customs Act, 1962.
- v. I also impose a penalty of **Rs. 1,00,000/- (One Lakh Only)** on the Importer M/s National Agro Exports, Bangalore (IEC No.-ERZPM3846Q) under Sections 114AA of the Customs Act, 1962.
- vi. I impose the penalty of **Rs. 70,000/- (Seventy Thousand Only)** on the Customs Broker M/s MRB Logistics (CB No. 11/2522) under Sections 112 of the Customs Act, 1962.
- vii. I impose the penalty of **Rs. 1,00,000/- (One Lakh Only)** on the Customs Broker M/s MRB Logistics (CB No. 11/2522) under Sections 114AA of the Customs Act, 1962.

16. This order is issued without prejudice to any other action that may be taken in respect of the goods in question and/or the persons/ firms

concerned, covered or not covered by this show cause notice, under the provisions of Customs Act, 1962, and/or any other law for the time being in force in the Republic of India.

Digitally signed by
Atul Choudhary
Date: 08-01-2026
17:00:48
(Atul Choudhary),
Deputy Commissioner of Customs,
Gr I&IA, JNCH, Nhava-Sheva.

To,

1. M/s. National Agro Exports, Bangalore (IEC No.-ERZPM3846Q),
12, 5th D Cross, Bhoopsandra,
Bangalore 560094
Email: atlanticmetals@gmail.com
2. M/s MRB Logistics (CB No. 11/2522),
2nd floor, Room no. 31, Laxmi Sadan Shivaji Nagar,
Opp. Narayan Smruti Bldg, Wagle Estate,
Thane-400604
Email: saieros1@gmail.com (Shri Satish Dattaram Dalvi, Authorized
Representative of M/s MRB Logistics)

Copy To,

1. DC, SIIB(I), JNCH,
2. DC, CAC, JNCH,
3. DC, CBS, NCH, Zone-I
4. DC/CRAC Section, JNCH,
5. DC/ EDI, JNCH,
6. Notice Board (for display),
7. Office Copy.