



OFFICE OF THE PR. COMMISSIONER
CUSTOM HOUSE, KANDLA
NEAR BALAJI TEMPLE, NEW KANDLA
Phone : 02836-271468/469 Fax: 02836-271467

A	फाइल संख्या/ File No.	S/7-12/CB/2017
B	आदेश में मूल सं./ Order-in-Original No.	KND-CUSTM-000-COM-06-2019-20
C	पारितकर्ता/Passed by	SHRI SANJAY KUMAR AGARWAL, PRINCIPAL COMMISSIONER OF CUSTOMS, KANDLA
D	आदेश की दिनांक/Date of order	27.06.2019
E	जारी करने की दिनांक/Date of issue	27.06.2019
F	कै.उ.शु.एवं से.अपील अधिकरण आदेश /दिनांक CESTAT order & date	A/12710/2018 dated 05.12.2018
G	नोटीसी पार्टी /Noticee/Party	M/s. Mrunalini B. Kotak, Off. No.02, Deepak Complex, Plot No.315, Ward 12-B, Gandhidham-370 201, Kutch, Gujarat

1. यह अपील आदेश संबन्धित को निशुल्क प्रदान किया जाता है।
This Order - in - Original is granted to the concerned free of charge.
2. Any person aggrieved by this Order - in - Original may file an appeal under Section 129A(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:

"केंद्रीय उत्पाद शुल्क एवं सेवाकर अपील अधिकरण"

पश्चिम क्षेत्रीय बेंच

द्वितीय तल, आसरवा बहुमाली भवन

गिरधर नगर ब्रिज के समीप ००४ ३८० -अहमदाबाद, गिरधर नगर,

**Customs Excise & Service Tax Appellate Tribunal,
West Zonal Bench,**

2nd Floor, Bahumali Bhavan Asarwa,

Nr. Girdhar Nagar Bridge, Girdhar Nagar, Ahmedabad - 380004

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within sixty days from the date of communication of this order.
4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 2/- रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-
Appeal should be accompanied by a fee of Rs. 2/- under Court Fee Act it must accompanied by -
 - (i) उक्त अपील की एक प्रति और
A copy of the appeal, and
 - (ii) इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची-1 के अनुसार न्यायालय शुल्क अधिनियम-1870 के मद सं.-6 में निर्धारित 5.00/- रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।
This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5.00/- (Rupees Two only) as prescribed under Schedule - I, Item 6 of the Court Fees Act, 1870.
5. अपील ज्ञापन के साथ ड्यूटी/ ब्याज/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.
6. अपील प्रस्तुत करते समय, सीमा शुल्क नियम (अपील), 1982 और सीमा शुल्क अधिनियम, 1962, के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.
7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां 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 Appellate Authority on payment of 7.5% of the duty demanded wise duty or duty and penalty are in dispute, or penalty wise penalty alone is in dispute.

Subject:- Reinstate of Customs Broker license of M/s Mrunalini B Kotak, Gandhidham.

Brief facts of the case:

M/s Mrunalini B Kotak, Office No. 02, Deepak Complex, Plot No.315, Ward 12-B, Gandhidham-370 201, Kutch, Gujarat (hereinafter referred to as 'the CB' & M/s M B Kotak) was granted Customs Broker License No. KDL/CHA/R/04/2013 (PAN No. AADPK9044K) dated 29.01.2013, valid up to 28.01.2023, by Commissioner of Customs, Custom House, Kandla under regulation 9(1) of CHALR,2004. M/s Mrunalini B Kotak was also permitted to work as Custom Broker at Mundra, Jamnagar, Delhi & Mumbai, by the Jurisdictional Commissioner of Customs. The said permission was valid up to 28.01.2013 i.e. till the validity of the parent license.

2. On the basis of specific intelligence, an import consignment in Container No. TTNU9853168, covered by Bill of Entry No. 2039941 dated 27.07.2015, filed at JNCH, Nhava Sheva filed in the name of M/s Jude's International (IEC No.0310063515), Vasai was examined by DRI, MZU at the Continental Warehousing Corporation CFS, Nhava Sheva on 28/29.07.2015.

2.1 As per the declaration in the import documents and the Bill of Entry, the goods were declared to be 1220 cartons of Trolley Bags. However, on 100% examination, the container was found stuffed with 565 cartons of foreign made cigarettes valued at Rs.4,24,90,000/- along with 345 boxes of Trolley Bags valued at Rs.5,36,720/-, which were seized under the provisions of Customs Act, 1962.

3. Accordingly, a case was booked by DRI, Mumbai Zonal unit involving smuggling of Cigarettes at JNCH Nhava Sheva Port. The bill of entry in the said case was filed by M/s Jude International through office of the Customs Broker J D Impex. During interrogation statements were recorded of Shri Dattatray Weling, Prop. Of M/s D. S. Agencies, Shri Chandrakant Sakharam Sawant, Director M/s Inter Express Logistics (P) Ltd., Shri Jaikishan B. Kotak (son of the Prop. of CB - M/s M B Kotak) and Shri Bipin Pragi Kotak (husband of the prop. of the CB - M/s M B Kotak). Statement of Sh. Dinesh Ojha, an employee of the CB firm was also recorded. In all these statements it transpired that Sh. Jaikishan B. Kotak, Bipin Pragi Kotak and Sh. Dinesh Ojha have actively participated in conspiring and organizing the smuggling in the aforementioned import at JNPT, Nhava Sheva.

3.1 The offence report in the said case was issued on 10.11.2015 and the SCN was issued on 29.01.2016 under Customs Act,1962 by DRI, MZU. Based on the offence report, prohibition order dated 25.01.2016 under regulation 21 of CBLR,2013 was passed against the CB by the Commissioner of Customs (General), Mumbai, prohibiting the CB to transact business. Thereafter, in violation/contravention of regulation 17(1), 17(9), 11(e) & 11(i) of CBLR,2013, proceedings against the CB were initiated by suspension of their license on 14.06.2016 vide suspension Order and the said suspension was confirmed on 31.07.2016 by the Commissioner of Customs, Kandla.

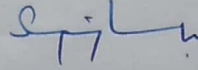
3.2 Pursuant to the confirmation of suspension Order, an inquiry was initiated against the CB & action was made under the provisions of Regulation 20 of CBLR,2013 (now regulation 17 of CBLR,2018) and the CB License No. KDL/CHA/R/04/2013 (PAN No. AADPK9044K) was revoked on 01.03.2017 vide

OIO No. KDL-COMMR-PVRR-125-16-17 passed by the Commissioner of Customs, Kandla.

4. Being aggrieved Customs Broker M/s M B Kotak has filed appeal before the CESTAT, Ahmedabad against the impugned revocation Order dated 01.03.2017. The Hon'ble Tribunal, Ahmedabad vide Order No. A/12710/2018 dated 05.12.2018 has set aside the impugned revocation Order dated 01.03.2017 and same has been accepted by the department.

ORDER

Accordingly, I order to reinstate the Customs Broker License No. KDL/CHA/R/04/2013 (PAN No. AADPK9044K) issued to M/s Mrunalini B Kotak, Office No.02, Deepak Complex, Plot No.315, Ward 12-B, Gandhidham-370 201, Kutch, Gujarat and allow them to work as Customs Broker.



(SANJAY KUMAR AGARWAL)
PR. COMMISSIONER

To,
M/s Mrunalini B Kotak,
Off. No.02, Deepak Complex,
Plot No.315, Ward 12-B,
Gandhidham-370 201, Kutch, Gujarat

Copy to:

1. The Chief Commissioner of Customs, Customs Gujarat Zone, Ahmedabad,
2. The Pr. Commissioners of Customs, Mundra/Delhi/Jamnagar/Mumbai.
3. All Section Heads, Kandla Custom House.
4. The Deputy Commissioner of Customs, EDI Section, Customs House, Kandla with a request to unblock/reinstate the CB in system.
5. Office copy.
6. Notice Board.



Supt EDI
KM 05.07.19