



To,
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot no. C/l, G Block,
Bandra - Kurla Complex,
Bandra(E), Mumbai - 400 051.
NSE Symbol: AMIABLE

Date: 20/04/2026

Sub: Intimation of receipt of show cause notice from the Custom Department

Dear Sir/Ma'am,

Pursuant to provisions of Regulation 30 of SEBI (Listing obligations and Disclosure Requirements) Regulations 2015 and other applicable provisions, Please find enclosed the show cause notice issued by Custom Department to Amiable Logistics (India) Limited acting as custom house agent.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Amiable Logistics (India) Limited

Ms. Manali Kapoor
Company Secretary and Compliance Officer
Membership No: A73852
Date: 20.04.2026
Place: Mumbai

SHOW CAUSE NOTICE

This is to inform you that Amiable Logistics (India) Ltd. acting as custom house agent received Show Cause Notice from the Custom Department, Government of India.

The Detail of Show Cause notice mentioned below:

1. Amiable AC Emvee Impex & others bearing SCN No. F. No. DRI/AZU/INV-22/2008/PART-I DATED 27/04/2010

REASON FOR ISSUE OF SCN AGAINST AMIABLE LOGISTICS (INDIA) LTD:

- **In the above mentioned SCN, AMIABLE LOGISTICS (INDIA) LTD. As ACTING AS CUSTOM HOUSE AGENT further, the liability alleged is not upon us as Acting as Custom House Agent, we are falsely implicated in the matter because we were registered Custom House Agent for above mentioned different parties.**
- **We are only acting as agent not acting as principle**
- **We are authorize Custom House agent Customs has interpreted the issues against us.**
- **The instructions issued by CBIC clearly convey the importance of taking a judicious view in the matters involving Customs Brokers, who are crucial stakeholders in the customs clearance process.**

The proper officers issuing the Show Cause Notices as well as the Adjudicating Authorities are advised to take guidance from this Advisory and follow the CBIC Instructions referred above. They need to maintain judicial discipline by following the ratio of the decisions of the higher judicial forums and refrain from penalizing Customs Brokers in a routine manner in matters involving the interpretation of statute, when no evidence of wrongdoing on the part of Customs Brokers is unearthed during investigation by any investigation Unit (SIIB, CIU, Preventive Commissionerate or DRI).

(THE COPY OF ADVISORY NO.02/2024 DATED 23.10.2024 IS ENCLOSED HEREWITH)

- **DEFENSE FOR CHA (Amiable Logistics (India) Ltd.**

1. It is submitted that it is settled position that the penalty cannot be imposed under the Customs Act, 1962 when there is no positive role played by the Customs Broker in the alleged offense. Reliance is placed on following judgment.
 - i. Commissioner of Cus. (Exports), Chennai Vs. I. Sahaya Edin Prabhu 2015 (320) ELT 264 (Mad.),
 - ii. Swaroop Shipping Services Vs. C.C.(Exports)Chennai 2008 (227) ELT 555(Tri. -Chennai),
 - iii. D.H.Patakar & Company Vs. Commissioner of Cus. (Imports), Mumbai 2008 (229) ELT 612 (Tri. -Mumbai) and
 - iv. Neptune Cargo Movers Pvt. Ltd. Vs. Commr. Of Cus. (Exports), Chennai 2007 (219) ELT 673 (Tri. -Chennai)

2. It is respectfully submitted that in case of **U. Sivasubramanian v. Commissioner of Customs, Trichy 2004 (155) ELT 97 (Tri. Che)**, it was held that when there is no allegation that the CHA has knowingly abetted in the committal of offence, penalty could not be imposed.

You are requested to kindly take the above information on record.

Thanking You,

Yours faithfully,

For Amiable Logistics (India) Limited

Ms. Manali Kapoor
Company Secretary & Compliance Officer
Membership No: A73852
Date: 20.04.2026
Place: Mumbai