CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

WEST ZONAL BENCH AT AHMEDABAD

REGIONAL BENCH – COURT NO. 1

CUSTOM Appeal No. 11751 of 2015

[Arising Out Of OIA-KDL-CUSTM-000-APP-039-040-15-16 Dated-13/08/2015 Passed By Commissioner of CUSTOMS-KANDLA]

Rajesh Tripathi (CHA) **.....Appellant**

Office No. 202, Iind Floor, Nirav Chamber, Plot No. 13,
Sector-9, Above Dena Bank, Gandhidham,
KUTCH, GUJARAT

VERSUS

C.C.-Kandla **.....Respondent**

Custom House, Near Balaji Temple,
Kandla, Gujarat

APPEARANCE:

Shri. Gunjan Shah, Chartered Accountant for the Appellant
Shri. Anand Kumar, Superintendent (AR) for the Respondent

CORAM: **HON'BLE MEMBER (TECHNICAL), MR. RAJU**
HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO.A / 11598 /2023

DATE OF HEARING:21.07.2023
DATE OF DECISION:21.07.2023

RAJU

This appeal has been filed by Rajesh Tripathi (CHA) against the order passed by the Commissioner (Appeals) setting aside the order of Joint Commissioner. The Joint Commissioner in his order had set aside the proposal in the show cause notice to initiate proceedings under the Customs Brokers Licensing Regulations, 2013 against the appellant. The Commissioner (Appeals) has reversed the decision of joint Commissioner and recommended initiation of proceeding under Customs Brokers Licensing Regulations, 2013.

2. Learned Counsel appearing for the appellant pointed out that the Customs Brokers Licensing Regulations, 2013 does not empowered the joint Commissioner to take any decision in respect of initiation of proceedings under the Customs Brokers Licensing Regulations, 2013. The order of joint Commissioner was totally beyond the jurisdiction.

3. Learned AR relies on the impugned order.

4. We have considered the rival submissions. We find that the Customs Brokers Licensing Regulations, 2013 do not empower the Joint Commissioner to take any decision regarding proceedings under Customs Brokers Licensing Regulations, 2013. In these circumstances, any decision, this way or that way, by the Joint Commissioner is without jurisdiction. Consequently the entire proceedings initiated in this show cause notice, against the appellant Customs broker are without jurisdiction and therefore set aside.

5. The appeal is allowed.

(Dictated and pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PRACHI