

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

REGIONAL BENCH- COURT NO.3

Customs Appeal No. 228 of 2012

(Arising out of Notification Order-S/07-37/CHA/2012 dated 04/07/2012 passed by Commissioner of CUSTOMS-KANDLA)

Pranil Shipping

9, Rozy Rock Apartment, Opp. Bhoot Bungalow, Bedi Bunder Road,
Jamnagar, Gujarat

.....Appellant

VERSUS

C.C.-Kandla

Custom House,
Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri Vikas Mehta, Consultant for the Appellant
Shri G.Kirupanandan, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
 HON'BLE MEMBER (TECHNICAL), MR. RAJU**

Final Order No. A/ 10195 /2023

DATE OF HEARING: 21.11.2022
DATE OF DECISION: 02.02.2023

RAMESH NAIR

This is an appeal filed by the appellant against Order-in- Original dated 04.07.2012 whereby the Commissioner has prohibited the appellant to work as Custom House Agent at Custom House Kandla and Mundra Port and Special Economic Zone (MPSEZ), Mundra under the Regulation 21 of Customs House Agent Licensing Regulation (CHALR),2004.

2. Shri Vikas Mehta, Learned Consultant appearing on behalf of the appellant submits that after this prohibition order the matter was referred to the Original Jurisdiction at Jamnagar. The Jurisdictional Commissioner has revoked the licence of the appellant against which the appellant had filed the appeal before this Tribunal. This Tribunal vide Final Order No. A/11432/2014 dated 24.07.2014 partly allowed the appeal of the appellant. He submits that as per this Tribunal order the licence of the appellant stands restored.

Therefore, the prohibition which is operating from 04.07.2012 needs to be removed.

3. Shri G.Kirupanandan, Learned Superintendent (AR) reiterates the finding of the impugned order.

4. We have carefully considered the submission made by both sides and perused the records. We find that on the basis of the prohibition in the present Order-in-Original the further action was taken by the Original Jurisdiction Jamnagar Commissionerate whereby the licence of the appellant was revoked vide order-in-original No. 01/Commissioner/2013 dated 17.09.2013. However, against the said order, an appeal filed by the appellant, this Tribunal vide Final Order No. A/0-11432/2014 dated 24.07.2014 partly allowed the appeal by giving the following observation:

"9. It is observed from the facts involved in the above case that the facts are similar to the facts of the present case. Appellant had no knowledge that his employees are indulging in illegal activities by using appellant's CHA licence. Though on merits, we uphold the order passed by the adjudicating authority but in the interest of justice we also hold that the OIO dated 17.09.2013 passed by the adjudicating authority will be operational till 01.09.2014 and thereafter the CHA Licence of the appellant should be made operational.

10. Appeal filed by the appellant is allowed to the extent indicated hereinabove."

From the above observation of the Tribunal the licence of the appellant stands restored and after 01.09.2014, the CHA license of the appellant has become operational. In view of the said Tribunal order, once the licence itself was made operational in the year 2014 thereafter a very long period has been passed during which the prohibition was continued. We find that in

these circumstances the appellant have suffered the punishment which is more than sufficient.

5. Accordingly, in our view no further prohibition should be continued. Hence, impugned order is set aside and appeal is allowed.

(Pronounced in the open court 02.02.2023)

RAMESH NAIR
MEMBER (JUDICIAL)

RAJU
MEMBER (TECHNICAL)

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