FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 31/01/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. C/A/70105/2017-CU[DB] dated 18/01/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	C/58080/2013	**Rajiv Chhibber** 881-a Ward No-6 MEHRAULI NEW DELHI 110030
		Name and Address of Respondent
2		C.C. & C.E. & S.T.-Noida C-56/42...SECTOR 62, NOIDA, UTTAR PRADESH-201307

Copy To
3Advocate(s) / Consultant(s):

Rajesh chibber
FA-9, KAVI NAGAR,
GHAZIABAD,
UP

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

12 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

14 C.D.R. 15 Office Copy 16 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. 2

APPEAL No. C/58080/2013-CU[SM]

(Arising out of Order-in-Appeal No. 388/CUS/APPL/NOIDA/2012 dated 26/02/2012 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

For approval and signature:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

M/s Rajiv Chhibber — **Appellant**

Vs.

Commissioner of Customs, Central Excise & Service Tax, Noida — **Respondent**

Appearance:

Shri Rajesh Chhibber, Advocate, — for Appellant
Shri D.K. Deb, Assistant Commissioner, (AR). — for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing & Date of Decision: 30/11/2016

FINAL ORDER NO. 70105/2017

Per: Anil Choudhary

The present appeal is filed by the appellant, M/s Rajiv Chhibber, against the Order-in-Appeal No. 388/CUS/APPL/NOIDA/2012 dated 26/02/2012 passed by Commissioner of Central Excise & Customs (Appeals), Noida. The issue in this appeal is whether on the same allegation where in the license of the appellant - CHA, was suspended under violation of Regulation 13(b) (d) & 13 (e) of Customs House Agents Licensing Regulations, 2004, and after detailed inquiry by the Commissioner of Customs (I&G), the suspension was revoked whether subsequent imposition of penalty on the same issue by subsequent Order-in-Original, is valid and proper, which have been upheld by the impugned Order-in-Appeal.

2. Heard both the parties.

3. I find that the Order-in-Original No. 12/Addl. Commr./Cus/2012 dated 24/07/2012, imposing penalty on the appellant-CHA for the same allegations, is a clear case of insubordination by the Additional Commissioner Customs-ICD Dadri, imposing a penalty of Rs. 1 lakh under Section 114 of the Customs Act, 1962. I also find that the ld. Commissioner (Appeals) have also erred in confirming the Order-in-Original vide the impugned order in spite of taking notice of the earlier order dated 19/08/2011 passed by the Commissioner of Customs (I&G) revoking the suspension of the appellant-CHA, after recording categorical finding that the

concerned CHA is not in any way involved in the irregular claiming of drawback by the exporters.

4. In this view of the matter, I set aside the impugned Order-in-Appeal. Thus, the appeal is allowed with consequential benefits to the appellant-CHA, if any, in accordance with law.

(Dictated and pronounced in Court)

Sd/-

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

Ansari

प्रमाणित प्रति / Certified True Copy
8.2.16
सहायक पंजीकार / Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण / (C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001