CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148, SECTOR 17-C, CHANDIGARH – 160 017

DIVISION BENCH
COURT NO. I

APPLICATION NO. C/STAY/60708/2018

APPEAL NO. C/61799/2018 -[DB]

[Arising out of Order-in-Original No. COMMR/ASR/LDH/CUSTOM/19/2018 dated 09.08.2018 passed by the Commissioner of Customs, Ludhiana]

C.C.- Ludhiana	**:**	**Appellant(s)**
VS		
M/s Safe Clearing And Forwarding Services	**:**	**Respondent(s)**

Appearance:
Present for the Appellant(s): Mr. M. S. Dhindsa, A.R.
Present for the Respondent(s): Mr. Naveen Bindal, Adv.

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)
Hon'ble Mr. Bijay Kumar, Member (Technical)

Date of hearing/decision: 19.02.2019

FINAL ORDER NO. 60137/2019

Per Ashok Jindal :

The Revenue has filed an application for stay in impugned order, wherein the Ld. Commissioner has dropped the proceedings against the respondent who is a custom broker.

2. Heard the parties.

3. Considering the fact that Regulation 19 of the Custom Broker Licensing Regulations 2018 is the relevant to deal the appeal filed by the Revenue, which is reproduced herein below:

> ***"Regulation 19. Appeal :*** *- A Customs Broker or F-Card holder, who is aggrieved by any order passed by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under regulation 16 or regulation 17, may prefer an appeal under Section 129A of the Act to the Customs, Central Excise and Service Tax Appellate Tribunal established under sub-section (1) of Section 129 of the Act:*
> *Provided that a G-Card holder aggrieved by any passed by Deputy Commissioner or Assistant Commissioner of Customs under these regulations may prefer an appeal under Section 128 of the Act to the Commissioner of Customs (Appeals) against the orders of the Deputy Commissioner or Assistant Commissioner of Customs, as they may be, who shall proceed to decide the appeal expeditiously within two months of the filing of the appeal."*

On going through the said regulation, only the custom broker or F-card holder can file an appeal before this Tribunal against the order of the Commissioner of Custom (General) under the Custom Broker Licensing Regulations 2018.

4. Admittedly, there is no provision of filing the appeal by the Revenue. In these circumstances, question of stay of operation in the impugned order does not arise. Consequently, stay application as well as the appeal are dismissed.

(Dictated and pronounced in the open court)

(Bijay Kumar)
Member (Technical)

(Ashok Jindal)
Member (Judicial)

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