

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL  
SOUTH ZONAL BENCH, CHENNAI**

**Appeal No. C/42244/2017**

(Arising out of Order-in-Original No. 21/2017 dated 30.10.2017  
passed by the Commissioner of Customs, Tuticorin)

M/s. Sri Vijay Shipping Services

Appellant

Vs.

Commissioner of Customs, Tuticorin

Respondent

Appearance

Shri Hari Radhakrishnan, Advocate for the Appellant

Shri K. Veerabhadra Reddy, JC (AR) for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **19.04.2018**

Final Order No. **41191 / 2018**

**Per Bench**

The present appeal has been filed against the prohibition order No. 21/2017 dated 30.10.2017.

2. On behalf of appellant, Id. counsel Shri Hari Radhakrishnan submitted that the Commissioner of Customs, Chennai had issued a show cause notice dated 12.10.2017 for violation of Regulations 11(a), 11(d) and 11(n) of CBLR, 2013. Inquiry was conducted in the said show cause notice and thereafter vide Order-in-Original No. 62777/2018 dated 9.4.2018 imposed a penalty of Rs.50,000/- on the appellant. Though the charges of

violation were dropped, penalty was imposed. The said Order-in-Original is challenged by the appellant in separate appeal. The prohibition order being only issued prior to the issuance of show cause notice, which has later culminated in dropping of proceedings, the same may be set aside.

3. The Id. AR Shri K. Veerabhadra Reddy reiterated the findings in the impugned order.

4. Heard both sides. We find that for the very same allegation for which prohibition order was issued was adjudicated after issuance of show cause notice proposing revocation of licence in terms of Regulation 20 of CBLR, 2013. The Commissioner vide Order-in-Original dated 9.4.2018 has dropped all the charges leveled against appellant vide show cause notice dated 12.10.2017. The prohibition order was issued alleging violation of provisions of law contained in CBLR, 2013 and adjudication have been dropped, we are of the considered opinion that the prohibition order cannot sustain. The impugned order is set aside and the appeal is allowed with consequential relief, if any.

(Operative portion of the order was  
pronounced in open court)

**(Madhu Mohan Damodhar)**  
Member (Technical)

**(Sulekha Beevi C.S.)**  
Member (Judicial)

Rex