CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH

Dated: **18/03/2015**

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. **C/A/50627-50628/2015-CU[DB]** dated **11/03/2015**

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(CUSTOMS Appeal Branch)

	Application	Appeal	Name and Address of Appellant
1	C/MISC/50900/2014, C/Stay/50899/2014	C/50767/2014	**AKSHEY GUPTA** 4Q,4TH FLOOR,DCM BUILDING,16,BARAKHAMBA ROAD BARAKHAMBA ROAD NEW DELHI
2	C/MISC/52453/2014, C/MISC/59277/2013, C/Stay/59276/2013	C/58655/2013	**AKSHEY GUPTA** CHA-R-77/91,MACH TRADE,DCM BUILDING,,16,BARAKHAMBA ROAD,(CONNAUGHT PLACE) NEW DELHI-110001

	Name and Address of Respondent
3	C.C.-New Delhi(import & General) NEW CUSTOM HOUSE,NEAR IGI AIRPORT-NEW DELHI.
4	C.C.-New Delhi(import & General) NEW CUSTOM HOUSE,NEAR IGI AIRPORT-NEW DELHI,

Other Appellants and Respondents as per Annexure

Copy To

5Advocate(s) / Consultant(s):

PUNEET KUMAR RAI
416, NEW CHAMBER COMPLEX,
PATIALA HOUSE COURTS,
NEW DELHI-110001

6 Bar Association, CESTAT, Delhi
7 Director Publications, Customs, Excise. I.P. Estate, Delhi
8 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3
9 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
10 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
11 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15
12 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
13 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
14 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38
15 C.D.R. **16** Office Copy **17** Guard File

Asstt. Registrar(CUSTOMS Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI PRINCIPAL BENCH, COURT NO. II

Appeal No. C/58655/2013-CU(DB)
C/50767/2014-CU(DB)

[Arising out of Order-in-Appeal No. 21/RT/Policy/2013 & 050/NLB/Policy/2013 dated 10.05.2013 & 31.10.2013, respectively by the Commissioner of Customs (Import & General), New Delhi].

For approval and signature:
Hon'ble Mr Ashok Jindal, Member (Judicial)
Hon'ble Shri R.K. Singh, Member (Technical)

Ashok Jindal

1	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2	Whether it should be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3	Whether Their Lordships wish to see the fair copy of the Order?	
4	Whether Order is to be circulated to the Departmental authorities?	

Shri Akshey Gupta ....**Appellants**

Vs.

C.C. New Delhi (Import & General) ....**Respondent**

Appearance:

Shri Akshey Gupta, CHA
Shri Amresh Jain, DR for the Respondent

CORAM:
Hon'ble Shri Ashok Jindal. Member (Judicial)
Hon'ble Shri R.K. Singh, Member (Technical)

Date of Hearing: 11.03.2015

FINAL ORDER NO. 50627-50628 /2015-CU(DB)

Per Ashok Jindal:

The appellant is in appeals against the impugned orders wherein their CHA license has been suspended under Regulation 20(2) of the CHALR, 2004.

Ashok Jindal

2. Today when the matter was called it is reported by the CHA in person that the license was suspended in the month of May, 2013 and till date proceedings under Regulation 22 of CHAL Regulation, 2004 have not been completed and their license is still under suspension.

3. Heard the CHA in person.

4. Considering the fact that CHA license has been suspended in the month of May, 2013 and as per Circular No.9/2010 dated 08.04.2010 proceedings are required to be completed within 9 months from the intimation of office report received by the concerned authorities. Admittedly, in this case the proceedings under Regulation 22 of the CHAL Regulations have not been completed till yet. Therefore, we direct the revenue authorities if they wish to proceed against the appellants under CHALR, 2004 they should complete the proceedings under Regulation 22 of the CHAL Regulations, 2004 within 45 days from today, failing which the orders of suspension of CHA license shall stand revoked and license shall become operative from the said day.

5. In these terms, appeal disposed off.

(Dictated and pronounced in the open court)

(R.K.Singh)
Member (Technical)

16/03/15

(Ashok Jindal)
Member (Judicial)

Bhanu