

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110006
CUSTOMS APPEAL BRANCH**

To

Dated: 23/12/2014

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/54781/2014-CU[DB] dated 17/12/2014

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/56436/2013	GUNJAN SHARMA R-50,302,2ND FLOOR,KHIRKI EXTENSION MALVIYA NAGAR NEW DELHI 110017
2		Name and Address of Respondent C.C.-New Delhi(import & General) NEW CUSTOM HOUSE,NEAR IGI AIRPORT, NEW DELHI,

Copy To3 Advocate(s) / Consultant(s):

Piyush Kumar, Adv
B-25, Lajpat Nagar - III,
New Delhi

4 Bar Association, CESTAT, Delhi

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 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

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

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

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

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

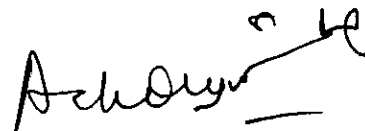
Asstt. Registrar(CUSTOMS Appeal Branch)

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

Appeal No. C/56436/2013-CU (DB)

[Arising out of Order-in-Original No. 37/NLB/POLICY/2012 dated 13.12.2012 by the Commissioner of Customs, New Delhi].

**For approval and signature:
Hon'ble Mr Ashok Jindal, Member (Judicial)**



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?	

M/s. Gunjan Sharma

....Appellants

Vs.

C.C.-New Delhi

....Respondent

Appearance:

Shri Piyush Kumar, Advocate for the Appellants
Ms. Suchitra Sharma, DR for the Respondent

CORAM:

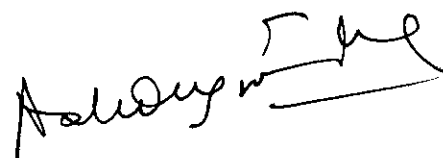
Hon'ble Shri Ashok Jindal, Member (Judicial)

Hon'ble Shri R.K. Singh, Member (Technical)

Date of Hearing: 17.12.2014

FINAL ORDER NO. 54781 /2014-CU (DB)

Per Ashok Jindal:



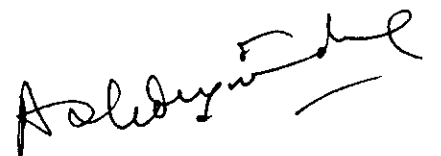
The appellant is in appeal against the impugned order where CHA License No.R-53/DEL/CUS/06 has been suspended by way of impugned order dated 13.12.2012.

2. The brief facts of the case are that M/s Planet Overseas imported certain consignment twice through the appellant and same has been cleared by them by filing Bill of Entry on 23.02.2012. The importer further imported certain consignments and appellant has not filed any Bill of Entry for these subsequent imports. During the course of the investigation of import of subsequent consignment, it was found that consignment is carrying fire crackers and the goods have been declared as toys. Therefore, investigation has started and on 18.09.2012 the Commissioner of Customs informed to the Commissioner (Import in General) New Delhi, regarding the alleged role of the appellant that the appellant is involved in misdeclaration of the description of goods and therefore their license was suspended immediately under regulation 20(2) of the CHA Rules, 2004.

3. On 19.12.2012, the order of suspension was confirmed by the Ld. Adjudicating Authority. Aggrieved from the said order, the appellant is before us.

4. Heard the parties.

5. Considering the fact that initially the suspension order under regulation 20(2) of CHALR Regulations, 2004 was passed on 16.10.2012 which was confirmed on 19.12.2012 but thereafter no proceedings under regulation 22 of CHALR, 2004 has been initiated against the appellant.



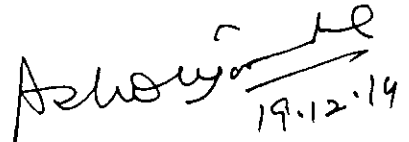
5. In these circumstances, as no proceeding under Regulation 22 of CHALR 2004 has been initiated against the appellant, till date, the impugned order is not sustainable, therefore we set aside the impugned order and allow the appeal with consequential relief with immediate effect. Order be given dasti.

(Dictated and pronounced in the open court)



(R.K.Singh)
Member (Technical)

Bhanu



(Ashok Jindal)
Member (Judicial)