

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH - COURT NO. II

Customs Appeal No. 51002 of 2020-SM

(Arising out of order-in-original No. CC(A) CUS/D-II/Prev./NCH/347/2020-21 dated 27.07.2020 passed by the Commissioner of Customs (Appeals), NCH, New Delhi).

M/s Transworld Logistics

GF-62, Ansal Classique Tower
Rajouri Garden
New Delhi-110027.

Appellant

VERSUS

Commissioner of Customs (Prev.)

New Customs House
Near IGI Airport, New Delhi-110037

Respondent

APPEARANCE:

Shri G. K. Sarkar & Sh. Deepak Mahajan, Advocates for the appellant
Shri Nagendra Yadav, Authorised Representative for the respondent

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

FINAL ORDER NO. 51857/2021

DATE OF HEARING/DECISION: 17.09.2021

ANIL CHOUDHARY:

Heard the parties.

2. This is an appeal filed by the CHA against imposition of penalty.

3. Penalty of Rs. 1 lakh has been imposed under Section 117 on the appellant, who is a CHA. The admitted fact is that waiver for issue of show cause notice was allowed only by the importer. No such waiver was allowed by the appellant CHA.

Further, the admitted fact is that the penalty has been imposed on the CHA without issue of any show cause notice.

4. Accordingly, in view of the admitted position, I hold that the impugned order is *ab initio void*, for want of jurisdiction on the Customs Authority, as no adjudication order can be passed without service of show cause notice.

5. Accordingly, the appeal is allowed and the impugned order is set aside. The appellant is entitled to consequential benefits, in accordance with law.

(Dictated and pronounced in open Court)

(Anil Choudhary)
Member (Judicial)

Pant