

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH

CUSTOMS APPEAL NO. 51027 OF 2020 – Cus. (DB)

[Arising out of Order-in-Original No. 28/MK/REVOCATION/POLICY/2020 dated 25/06/2020 passed by the Commissioner of Customs (Airport & General), New Delhi – 110 037.]

M/s. Speedway Cargo & Courier Services

...Appellant

Room No.2 & 3, House No.819,
Second Floor, Block K-2,
VillMahipalpur Extension,
Near Baba House,
New Delhi – 110 037.

VERSUS

**Commissioner of Customs
(Import & General)**

...Respondent

New Custom House,
Near I.G.I Airport,
New Delhi – 110 037

APPEARANCE:

Shri Ranjish Kumar, Advocate for the Appellant.

Shri Nagendra Yadav, Authorised Representative for the Respondent.

CORAM:

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 03/03/2022

Date of Decision: 10/05/2022

Final Order No. 50403/2022

Per: P. ANJANI KUMAR

M/s. Speedy Cargo and Courier Service¹ have been alleged to have violated the provisions of Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010² and the Public Notice dated 07.05.2019 issued by Commissioner Air Cargo Complex (Export), New Delhi, which notice was subsequently amended on 15.05.2019.

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1. the appellant
 2. the Courier Regulations

2. The appellant imported, at the I.G.I. Airport, a shipment of 80 boxes from Doha on 29.05.2019 and another shipment of 98 boxes from Bahrain on 01.06.2019. The above said consignments were examined by the Special Investigation & Intelligence Branch of the Air Cargo Complex Commissioner of Customs (Export), New Delhi. It was found that there were discrepancies in respect of seventeen consignments. Eight boxes were found to be consigned to States other than the seven States (i.e. Delhi, Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir, Uttar Pradesh and Uttarakhand) permitted by the Public Notice and in respect of nine consignments names/addresses of the consignees mentioned in the declarations and on the on the invoices attached/pasted on the packages were different.

3. Proceedings were initiated under the provisions of Customs Act, 1962³. The appellant by letter dated 24.7.2019 submitted that due a technical problem in the software used for generating addresses in their Doha and Bahrain office, the addresses were wrongly printed and the details of the invoices were not double checked by their staff due to carelessness. The appellant submitted cancellation receipts and KYC documents of the consignor and consignees and requested for a lenient view. The proceedings culminated in the issue of Order-in-original dated 25.09.2019, by the Deputy Commissioner. The value of the impugned goods, valued at Rs. 1,79,403/-, was enhanced under Section 111(l) and 111(m) of the Customs Act while giving an option to redeem on payment of Redemption Fine of Rs.80,000 and applicable duties and penalties of Rs. 7,000/- and Rs. 2,00,000/- were also imposed on the appellant under Sections 112 and 114AA of

3. the Customs Act

the Act. The appellant accepted the said Order dated 25.09.2019 and paid up the levies and did not file any appeal.

4. The Commissioner of Customs (Import & General), New Custom House, New Delhi, suspended the courier licence of the appellant with immediate effect; issued a show cause notice dated 23.12.2019 seeking an explanation as to why the License should not be revoked and appointed an Inquiry Officer to determine the grounds for revocation of the license of the appellant. The Inquiry Officer submitted the Inquiry Report on 20.03.2020 and concluded that the appellant contravened the provisions of Regulations 4(2), 5(4), 12(1)(i), 12(1)(iii), 12(1)(v), 12(1)(vii) and 12(1)(x) of the Courier Regulations. Accordingly, vide the Order-in-Original, the Commissioner revoked the licence issued to the appellant; forfeited security amount of Rs.10, 00,000 and imposed a penalty of Rs.50,000/-.

5. Shri Rajnish Kumar Varma, learned advocate, appearing for the appellant, submits that there is no evidence of existence of mens rea on the part of the appellant to defraud Government Exchequer and infractions or violations of trivial nature had occurred due to technical glitches in the software maintained by their offices in Doha and Bahrain due to negligence of the staff posted over there. He submits that out of total 178 packages, there was infraction in respect of only 8 packages, in as much as the invoices pasted on the packages showed the State of destination which is other than the seven States permitted as per the Public Notice. In respect of nine boxes addresses of the consignees mentioned in the Express Cargo Manifest – Import⁴, are different from the addresses mentioned on the invoices attached /

4. ECM-I

pasted on the packages, though addresses were within the 7 permitted States.

6. Learned counsel submits that it is clear, from the above, that punitive action is much harsher on the appellant qua the gravity of offence committed inadvertently. Learned counsel submits further that there is no evidence that the appellant was going to get any monetary benefit by mis-declaring the goods and thereby evading the payment of duty; moreover, it is not the case of the department that the appellant planned to make illegal gain out of these imports; and having regard to the facts and circumstances in totality, the punishment inflicted upon the appellant is not proportionate to the offence, which was of technical nature. In this connection the learned counsel pointed out that the principles of proportionality have been explained by the Delhi High Court in **Ashiana Cargo Services vs. Commissioner of Customs (I & G)**⁵. The High Court held that punishment must be proportionate to gravity and nature of infraction by CHA; every infraction of CHA Regulations, either under Regulation 13 of Customs House Agents Licensing Regulations, 2004 or elsewhere, cannot lead to revocation of licence; in line with proportionality analysis, only grave and serious violations justify revocation; and in other cases, suspension for adequate period of time resulting in loss of business and income suffices, both as punishment for infraction and as a deterrent to future violations. Learned counsel submits that this judgment has been affirmed by the Supreme Court⁶.

7. Learned counsel further submits that the appellant also brought to the notice of the Commissioner his financial, economic and family problems/conditions after closure of his business. However, the

5. 2014 (302) E.L.T. 161 (Del.)

6. 2015 (320) E.L.T. A175 (S.C.)

Commissioner did not pay any heed to the submissions *qua* miserable conditions of the appellant and imposed such a severe punishment which has snatched away his livelihood forever. The appellant has already suffered enormously. Therefore, in the conspectus of circumstances, the impugned Order dated 25.06.2020 is bad in law and deserves to be set aside.

8. Shri Nagendra Yadav, learned Authorised Representative, appearing for the department submits that in view of the provisions of Customs Act and the Courier Regulations, the appeal against revocation of Courier License lies with Chief Commissioner and not CESTAT; the submission of the appellant that there is no evidence of *malafide* intention or *mensrea* for the alleged infraction or violation and the same was due to technical problem/glitches in the software at overseas offices of the appellant or was due to negligence of the staff posted over there, is not sustainable. Learned Authorised Representative submits that the appellants have been giving different and inconsistent explanations as follows:

(a) Initially the appellant submitted that the invoices had been pasted on wrong boxes; when their offices at Bahrain & Doha came to know about the discrepancy, they made changes in relevant declarations and put correct details of consignor and consignee; the addresses of consignor and consignee mentioned in the declarations and bills of entry were correct;

(b) Later on, they submitted that invoices pasted on the boxes pertained to another lot; but, could not produce details of the bookings of the shipments on being asked; they simply submitted that on permission from consignor/shipper, the courier cancelled the booking and returned the goods; and

(c) Appellant came up with another explanation that due to technical problem in software used in Doha & Bahrain offices, consignee/ consignor names and addresses got changed while taking print out of the invoices; the details of the invoices were not double checked by their staff due to their carelessness.

9. Learned Authorised Representative submits that the explanation given by the appellant raise doubts about the credibility as it was changing its version and did not submit complete and reliable documents in support of their claim. The appellant had no explanation for the misdeeds of their offices at the Consignor location in which they were also accomplices.

10. Learned Authorised Representative submits that the representative of the appellant in his statement admitted that he was aware about the Public Notices, yet the appellant acted in utter disregard of the Public Notice and what is striking is the fact that the violations took place on 30.05.2019, immediately after the issuance of Public Notice. Learned Authorised Representative submits that the appellant failed to establish that it had exercised due diligence; appellant's submission that there is no evidence that the appellant was going to get any monetary benefit by mis-declaring the goods is also not sustainable; the appellant tried to get the goods cleared duty free in the guise of gift shipments by undervaluation; and initially it filed Courier Bill of Entry-XII meant for gift shipments but when undervaluation was unearthed, it filed Courier Bill of Entry-XIII meant for dutiable goods. This act clearly shows that the appellant did so intentionally for monetary benefit and that the serious offence

jeopardizing Revenue's interest took place, which cannot be dealt with leniency.

11. Learned Authorised Representative submits that the revocation of licence is justified and he relies on the ratio of the case **KM Ganatra & Co. vs. Commissioner of Customs**⁷. On the issue of need for due diligence on the part of the appellant, learned Authorised Representative relies on the ratio of decisions of CESTAT in **Millennium Express Cargo Pvt Ltd. vs. Commissioner of Customs, New Delhi**⁸, which was further affirmed by Delhi High Court⁹ and **Rubal Logistics Private Limited vs. Commissioner of Customs (General), New Delhi**¹⁰. On the appellants claim for commensurate punishment, learned Authorised Representative relies on the decisions rendered in **Commissioner of Customs and Central Excise vs. H.B. Cargo services**¹¹. He further relies on the following cases.

- (i) **Multi Wings Clearing & forwarding Pvt. Ltd. vs. C.C.(General), New Delhi**¹²;
- (ii) **Skytrain Services vs. Commissioner of Customs (Airport & General), New Delhi**¹³;
- (iii) **Sri Durga Shipping Agencies vs. Commissioner of Customs**¹⁴;
- (iv) **DHL Lemuir Logistics Private Limited vs. The Commissioner of Customs**¹⁵;
- (v) **Jasjeet Singh Marwaha vs. Union of India (UOI) and Ors.**¹⁶ ;
- (vi) **Eagle Transport Services vs. Commissioner of Customs, Mumbai**¹⁷;

7. 2016 (332) E.L.T. 15 (S.C.)
 8. 2017 (346) E.L.T. 471 (Tri. - Del.)
 9. 2017 (354) E.L.T. 467 (Del.)
 10. 2019 (368) E.L.T. 1006 (Tri. -Del.)
 11. 2011 (268) E.L.T. 448 (A.P.)
 12. 2019(369) E.L.T. 820 (Tri.-Del.)
 13. 2019(369) E.L.T. 1739 (Tri.-Delhi)
 14. 2014(299) E.L.T. 97 (Tri- Chennai)
 15. Customs Appeal No. 2275 of 2010 decided on 14.03.2011
 16. 2009 (239) E.L.T. 407 (Del.)

- (vii) **Commissioner of Customs vs. Worldwide Cargo Movers¹⁸**;
- (viii) **Noble Agency vs. Commissioner of Customs, Mumbai¹⁹**;
- (ix) **Gursharan Singh Walia vs. Commissioner of Customs (Preventive)²⁰**; and
- (x) **Bhaskar Logistic Services Pvt. Ltd. vs. Union of India²¹**

12. Heard both sides and perused the records of the case.

13. The allegation against the appellant is that invoice values and description found on the invoices pasted on the boxes/bags and invoice details uploaded electronically in Electronic Courier Clearance System (ECCS) or as found in Courier Bills of Entry (CBE) filed were different. Further, eight boxes were destined to States other than the 7 States permitted vide Public Notice dated 7.5.2019; that in consignments imported by the appellant courier agency, there were discrepancies with respect to the address of the consignees; some of the consignments were addressed to States which were not mentioned in the Public Notice cited above; that it had violated the provisions of Courier Regulations and the Public Notice dated 07.05.2019 issued by Commissioner (Air Cargo Complex) Export, New Delhi.

14. The appellant does not deny the aforesaid facts. The appellant submits that the mistake occurred at the end of their overseas counterpart. The appellant submitted that the mistake occurred due to clerical error and technical glitches at the consignor's end at Bahrain and Doha and that as soon as the error was noticed, the same was communicated to the appellant and it sought amendment of the

17. 1997(96)E.L.T.469(Tribunal)
 18. 2010 (253) E.L.T. 190 (Bom.)
 19. 2002(142)E.L.T.84(Tri.- Mumbai)
 20. 2017(347)E.L.T.132(Tri.-Del.)
 21. 2016(340)E.L.T.17(Pat.)

declarations but meanwhile officers of Special Investigation and Intelligence Branch (SIIB) intercepted the consignments and started investigation.

15. The reasoning given by the appellant cannot be accepted. It is very difficult to believe that there was a technical glitch and clerical error at both places abroad at the same time. The appellant did not produce any evidence, either before the Commissioner or before this Bench to substantiate this submission. It only submitted that it had cancelled the consignments and returned the packets to the senders. However, no evidence of such cancellation was given. It is very difficult to believe that a courier agency working at an international level would work in this unprofessional manner. Assuming that the contention of the appellant that the consignments which were destined to Maharashtra and other States other than the seven States mentioned in the above cited Public Notice have by mistake arrived at Delhi. The most logical explanation would have been showing evidence to the effect that the consignments destined to the seven States had gone to other destinations, in case of any interchange as claimed by the appellants. However, no such evidence has been put forth by the appellant. It has also not produced any evidence to indicate the cancellation of some consignments, whose addresses were found affixed on the boxes imported at Delhi. Therefore, we are of the considered opinion that the submissions of the appellant is only a feeble attempt to cover up the lapses on its part. The Commissioner and the Inquiry Officer have observed that it was difficult to presume that mistake of the same nature happened in the software at two different offices at Bahrain and Doha. The appellant itself accepted that the details of invoices were not double checked by their staff due to

carelessness. The mismatch in the consignor/ consignee details was a modus operandi adopted by the appellant to circumvent the Public Notice.

16. The main allegation on the appellant Courier Agency is that it had violated the provisions of the Courier Regulations. A look at the relevant Regulations, alleged to have been violated by the appellants, would be beneficial to appreciate the issue in a better perspective.

- (i) Regulation 4(2) of CIER, 2010: "Imported or export goods shall bear a declaration from the sender or consignor regarding the contents of each packages and the total value thereof.
- (ii) Regulation 5(4) of the CIER, 2010: "The Authorised Courier shall present imported goods brought by him or by his agent, in such manner as to satisfaction of the proper officer or as per instructions issued by the Board or Public Notice issued by Commissioner of Customs, from time to time , for inspection , screening, examination and assessment thereof'.
- (iii) Regulation 12(1)(i) of CIER, 2010: An Authorised Courier shall obtain an authorisation, from each of the consignees or consignors of the imported goods for whom or from whom such Courier has imported such goods; or consignees or consignors of such export goods which such Courier proposes to export, to the effect that the Authorised Courier may act as agent of such consignee or consignor, as the case may be, for clearance of such imported or export goods by the proper officer...'
- (iv) Regulation 12(1)(iii) of CIER, 2010: "An Authorised Courier shall advise his consignor or consignee to comply with the provisions of the Act, rules and regulations made thereunder and in case of non-compliance thereof, he shall bring the matter to the notice of the Assistant Commissioner or Deputy Commissioner of Customs"
- (v) Regulation 12(1)(v) of CIER, 2010 : "An Authorised Courier shall exercise due diligence to ascertain the correctness and completeness of any information which he submits to the proper officer with reference of any work related to the clearance of imported goods or export goods."
- (vi) Regulation 12(1)(v) of CIER, 2010: " An Authorised Courier shall not withhold any information relating to assessment and clearance of imported goods or of export goods, from the Assessing Officer"

- (vii) Regulation 12(1)(v) of CIER, 2010: “An Authorised Courier shall abide by all the provisions of the Act and the rules, regulations, notifications and order issued thereunder”.

17. The Enquiry Officer has given a clear finding that by acts of commission and omission, the appellant clearly violated the provisions of Regulation 4(2), 5(4), 12(1) (i), 12(1) (iii), 12 (1) (v), 12 (1) (vii) & 12 (1) (x) of the Courier Regulations, the provisions of Public Notice No.03/2019 and the provisions of Section 111 of Customs Act. The submissions made before us by the appellant were also made before the Commissioner, who has considered all the submissions of the appellant and came to the conclusion that the appellant violated the provisions of the Courier Regulations. The Commissioner has discussed the violations of each of the provisions of the above cited Regulations as under:

“28. Now, I discuss the alleged violation of the various provisions of the CIER, 2010 by the Noticee one by one:

28.1. The Regulation 4(2) of the CIER, 2010 mandates truthful declaration regarding contents of the packages imported and values thereof. As discussed *supra*, it has been found beyond doubt that the Noticee made wrong and incorrect declaration about the contents and values of the courier packages and violated the provisions of the Regulation 4(2) of the CIER, 2010.

28.2. As for the compliance of the Regulation 5(4) of the CIER, 2010 is concerned, 8 HAWBs/ boxes were found to be destined to states other than the 7 states in violation of the Public Notices. The IO has also found that the invoices/packing lists pasted on the boxes were correct and to get clearance of these 8 boxes wrong ECM and invoice details were entered to bypass the PNs. As has already been discussed, all this happened with active knowledge of the Noticee. Thus, I have no hesitation in holding that the Authorised Courier has failed in complying with the provisions of the Regulation 5(4) of the CIER, 2010.

28.3. Further, it is not in doubt here that consignee-consignor details pasted on the boxes did not match with the details provided

by the Noticee in the ECM. It is obvious that the Noticee had authorisation as per the ECM details but the boxes had different consignee-consignor pasted on them to whom the boxes were actually meant to be delivered. Natural inference is that the Noticee did not have authorisation from the actual consigners. In their defence, the Noticee have submitted that they did not commit any altering and tampering in the invoices/details, however, the operation manager of the Noticee did admit in his statement that they and their overseas counterparts knew about the discrepancies. By not disclosing this fact to the department timely, the Noticee only proved their guilt in the matter. Here, I concur with the findings of the IO that *'the mis-match in the details of the consignor & consignee as stated in the ECM vis-a-vis those mentioned on the declaration pasted on the packages, establishes that they have also obtained wrong authorisation from the consignor which is required at the pre-clearance stage.'* Hence, I hold that the Noticee have not acted in accordance with the Regulation 12(I)(i) of the CIER, 2010.

28.4. Against the allegation of violation of the Regulation 12(1)(iii) of the CIER 2010, the Noticee have submitted that *'the said issue was addressed before the designated officer as and when the Noticee got constructive knowledge about the inadvertent omission'*. I find this to be a fallacious argument as it has been established beyond doubt that the Noticee had prior knowledge of the discrepancies yet they went ahead with their efforts to get the shipments Custom cleared. Not only did the Noticee not advise their clients about the restrictions stipulated by the PNs but did not inform the department about the discrepancies in the shipments. The impugned goods were mis-declared not only in terms of description but their value was also not correctly declared. This only affirms the view of that the Noticee was the kingpin of the whole scheme. Thus, I hold that the Noticee has violated provisions of the Regulation 12(1)(iii) of the CIER, 2010.

28.5. The mis-declaration regarding consigner-consignee details; description, quantity and value of the goods has already been proven in this case. It has been established that the Noticee were aware about the said discrepancies prior to filing of the Bills of Entry for the impugned goods. It is also on record that dutiable goods were presented as gift consignments for Customs clearance. Thus, it is not difficult to conclude that the Noticee did not submit correct and complete information to the proper officer while presenting the goods for clearance and violated the provisions of the Regulation 12(1)(v) of the CIER, 2010.

28.6. Moreover, it is amply clear from the case-facts that the Noticee concealed correct information vis-a-vis the description, value and quantity of the impugned goods from the assessing officer which was eventually detected by the investigating agency and resulted in re-assessment culminating thereby in conversion of the gift consignments into dutiable consignments. The planned evasion of duty could be stopped only due to alertness of the Customs officers. So, it suffices to hold that the Authorized Courier did withhold assessment and clearance related information from the assessing officer and thus they contravened the provisions of the Regulation 12(1)(vii) of the CIER, 2010.

28.7. From the discussion above, it crystallizes that the Noticee did violate provisions of the Customs Act 1962; Customs Valuation (Determination of Value of Imported Goods) Rules, 2007; the CIER, 2010 and the Public Notices issued for proper functioning of the EICI Terminal of New Courier Terminal (NCT), New Delhi. Thus, I hold that the Noticee violated provisions of the Regulation 12(1)(x) of the CIER, 2010.”

18. It is apparent from the facts of the case that the appellant had failed to comply with the provisions stipulated in Public Notices dated 7.5.219 and 15.5.2019 inasmuch eight boxes were destined to States other than that seven States in violation of the said Public Notices. We are in agreement with the submission of the learned Authorised Representative that the appellant mis-declared the particulars like consignee-consignor address, value, quantity and description of goods in the House Air Way Bills (HAWB) and that when the address of consignee was given wrongly, the appellant would have been in no position to obtain the requisite authorization from the actual consignor/consignee as mandated in the Regulation 12(1) (i) of the Courier Regulations. The appellant did not disclose/ declare the actual consignor/consignee for the purpose of the clearance of their goods. Therefore, the department was not wrong in alleging that the appellant had mis-declared the details in House Air Way Bills (HAWB), in terms

of consignee-consignor address, value, quantity and description of goods. By applying the principle of preponderance of probability, we find it quite logical to accept the contention of the department that the appellant had an intention to evade payment of customs duty. The conclusion is fortified by the fact that the appellant had accepted the enhanced value and paid up the differential duty without raising a protest. It is apparent that the appellant attempted to get the dutiable goods cleared in guise of gift consignments. But for the interception by Customs Officers, organised evasion and flouting of Rules on the part of the appellant would have gone unnoticed. The commissioner has brought out each of the violations of the Courier Regulations, by the appellant. Therefore, there is no doubt whatsoever, that the appellant violated not only the provisions of the Courier Regulations but also the provisions of Customs Act, 1962.

19. The courier registration issued to the appellant clearly stated that the Authorised Courier shall strictly adhere to the provisions laid down in the Notification No.36/2010-Customs (NT) dated 05.05.2010 (as amended) and the permission to operate as Authorised Courier will be revoked, de-registered or suspended on any of the following grounds:

- a. Failure of the Authorised Courier to comply with any of the conditions of the bond executed by him under Regulation 11 of the Notification No.36/2010-Customs (NT);
- b. Failure of the Authorised Courier to comply with any of the provisions of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010; and
- c. Any misconduct on the part of the Authorised Courier.

20. Learned Counsel for the appellant relied upon **Ashiana Cargo Services**. The facts of the case therein are entirely different from the present case. The above case pertains to a Custom Broker who was penalised for concealment detected in one of the consignments and there was no evidence to the effect that the G-Card Holder the Custom Broker was aware of the concealment. In the impugned case before us, the appellant it is alleged to have committed various violations and the Authorized Representative of the appellant has accepted that there was mis-declaration though he tried to blame it on the consignor's end. Therefore, the ratio of the judgment cannot, in any manner, come to the aid of the appellant. The Department has also relied on a number of cases. Some of the cases pertain to maintainability of the appeal before Tribunal. In view of the subsequent decisions by the Tribunal, this Tribunal has the jurisdiction to decide on the issue. Most of the cases relied upon by the Department pertain to Custom Broker Licence and a few cases pertain to the Courier Service. However, even in the cases pertaining to Courier, the facts of the cases are different from the present case. Therefore, we do not find them relevant to the present proceedings.

21. The Government has been simplifying the law and procedure relating to imports through courier from time to time. Accordingly, lot of trust and reliance has been placed on the courier agencies. A very clear procedure has been put in place by way of Courier Regulations to stream line the imports through Courier mode. It was incumbent upon the appellant Courier agency to adhere to the Regulations in order to safeguard the interest of Revenue and the trust placed on them. The appellant Courier was mandated to work within legal framework of the Customs Act, 1962, Rules and Regulations made thereunder. The

appellant failed to do so. The appellant did not exercise due diligence in submitting the correct and complete information to the assessing officer with reference to the impugned goods. By violating the Regulations, it had given scope for massive misuse of the facility given in addition to loss of Revenue. In short, the appellant courier agency has breached the trust reposed on it by the Revenue. Therefore, the revocation of License is justified and any leniency shown in the misconduct of this nature would send wrong signals. Punishment of revocation of Licence would certainly go a long way to act as a deterrent. In view of the above, there is no reason to interfere with the impugned order and, accordingly, the appeal is liable for rejection.

22. In view of the above, the appeal is dismissed.

(Order Pronounced on 10.05.2022)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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

PRINCIPAL BENCH

CUSTOMS APPEAL NO. 51027 OF 2020 – Cus. (DB)

[Arising out of Order-in-Original No. 28/MK/REVOCATION/POLICY/2020 dated 25/06/2020 passed by the Commissioner of Customs (Airport & General), New Delhi – 110 037.]

M/s. Speedway Cargo & Courier Services

...Appellant

Room No.2 & 3, House No.819,
Second Floor, Block K-2,
VillMahipalpur Extension,
Near Baba House,
New Delhi – 110 037.

VERSUS

**Commissioner of Customs
(Import & General)**

...Respondent

New Custom House,
Near I.G.I Airport,
New Delhi – 110 037

APPEARANCE:

Shri Ranjish Kumar, Advocate for the Appellant.

Shri Nagendra Yadav, Authorised Representative for the Respondent.

CORAM: HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Date of Hearing: 03/03/2022

Date of Decision:10/05/2022

ORDER

Order Pronounced

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**