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

Appeal No. C/768 /2007, C/MISC/1217/07

Date 07/02/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S INDUS EXPRESS COURIER
34B, PRATEEK MARKET , MUNIRIKA VILLAGE, NEW
DELHI

M/S INDUS EXPRESS COURIER

Appellant

C.C. NEW DELHI (IMPORT & GENERAL)

Misc. Order No. C/14/08

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. C/27/08 Customs dated 31/01/08
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

C.C. NEW DELHI (IMPORT & GENERAL)
NEW CUSTOM HOUSE, NEAR I.G.I. AIRPORT, NEW
DELHI 110037.

2. Adv. / Consult

MR.A.K. MISHRA (CONSULTANT)
B-25, LAJPAT NAGAR-III, NEW DELHI.

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi


11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Customs Appeal Branch)

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

Customs Misc Application No. 1217/07
Customs Appeal No.768 of 2007

[Arising out of Order-in-Original No. 13/Policy/MDS/07 dated 22.10.2007
passed by Commissioner of Customs, (Import & General), New Delhi.]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Dr. T.V. Sairam, Member (Technical)

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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. Indus Express Courier

Appellant

Vs.

Commissioner of Customs,
New Delhi

Respondent

Appearance:

Shri A.K. Mishra, Advocate for the Appellant
Shri P.S. Suri, SDR for the Respondent

CORAM: Hon'ble Mr. S.S. Kang, Vice President
Hon'ble Dr. T.V. Sairam, Member (Technical)

Date of decision : 31.1.08

Final **ORDER NO.** C/27/08
Misc Order No C/14/08

Per S.S. Kang (for the Bench):

Applicant had filed this application for early hearing of this appeal. In view of the request made for early hearing, the appeal is being taken up for hearing.

2. The appellant filed this appeal against the impugned order dated 22.10.07 passed by the Commissioner of Customs, suspending the courier license.

3. Revenue raised the preliminary objection that as per the Regulation 14(1) of Courier Import and Export (Clearance) Regulation Act, 1998, the remedy available to the appellant is to file the statutory ^{representation in} revision application to the Chief Commissioner of Customs.

4. We find that as per the provisions of Section 14(1) of Courier Import and Export (Clearance) Regulation Act, 1998, in case the authorized courier is aggrieved by the order of Commissioner of Customs passed under Regulation 14(1) may represent to the Chief Commissioner in writing against such order and the Chief Commissioner will decide the representation after providing the opportunity of personal hearing to the

parties. In view of above provisions of the Regulations, we find merit in the objection raised by the Revenue. The appeal is dismissed as not maintainable.

(Dictated in the open Court)

(S.S. Kang)
Vice President

(T.V. Sairam)
Member(Technical)

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