CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 51152 OF 2025

(Arising out of Order-In-Original No. 36/ZR/POLICY/2024 dated 13.05.2024 passed by the Commissioner of Customs (Airport & General) New Customs House, New Delhi)

M/s Navalai Enterprises ...... **Appellant**
L-184, L-Block Gali No. 1,
Mahipalpur Extn,
New Delhi- 110037

Versus

Commissioner of Customs ...... **Respondent**
(Airport & General), New Customs House,
Near IGI Airport, New Delhi- 110037

APPEARANCE:

Shri P. Pathak, consultant and Shri Ajay Kumar, advocate for the applicant
Shri M.K. Shukla, authorised representative of the department

CORAM : HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. V SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 50178/2026

DATE OF HEARING/DECISION : January 15, 2026

JUSTICE DILIP GUPTA :

This appeal has been filed by M/s Navalai Enterprises[1] to assail the order dated May 13, 2024 passed by the Commissioner of Customs (Airport & General), New Delhi[2] by which the permission accorded to the appellant under the provisions of the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010[3] has been revoked. The order also forfeits the security amount deposited by the appellant at the time of issuing of

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1. **the appellant**
2. **the Commissioner**
3. **the 2010 Regulations**

the registration and also imposes a penalty under regulation 14 of the 2010 Regulations.

2. It transpires from the records that against the said order of the Commissioner, the appellant made a representation to the Chief Commissioner of Customs under regulation 13(2) of the 2010 Regulations and this representation has been rejected by the Chief Commissioner by an order dated 09.09.2024. This order of the Chief Commissioner has not been assailed in this appeal.

3. Shri M.K. Shukla, learned authorised representative appearing for the department has raised a preliminary objection that this appeal filed by the appellant under section 129A of the Customs Act, 1962[4] is not maintainable.

4. Shri P. Pathak, learned consultant assisted by Shri Ajay Kumar, learned counsel for the appellant has stated that the present appeal filed by the appellant under section 129A of the Customs Act is maintainable. Learned consultant pointed out that the order passed by the Commissioner should be termed as an order passed by the adjudicating authority under section 129A(1)(a) of the Customs Act and, therefore, the appeal would be maintainable.

5. The preliminary objection raised by the learned authorised representative appearing for the department needs to be considered first because if the appeal is not maintainable, it would not be necessary to examine the merits of the case.

6. The 2010 Regulations have been framed in exercise of the powers conferred upon the Central Board of Excise and Customs under section 157 of the Customs Act.

7. These 2010 Regulations apply for assessment and clearance of the imported or export goods, carried by an Authorized Courier by

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4. the Customs Act

air, on behalf of a consignment or consignor at such Customs airports and in such form and to such extent, as the Board may, by notification, declare for the purposes of these regulations in this behalf.

8. Regulation 5 deals with 'Clearance of Imported Goods' and Regulation 6 deals with 'Clearance of Export Goods'. Registration of a person is contemplated under Regulation 10. Regulation 12 deals with 'Obligations of Authorised Courier'. Regulation 13 deals with 'Suspension or Revocation of Registration of Authorised Courier'. Regulation 13 is reproduced below:

> "**13. Suspension or revocation of registration of authorised courier.**
>
> (1) The Commissioner of Customs may revoke the registration of an Authorised Courier and also pass an order for forfeiture of security on any of the following grounds namely:-
>
> > (a) failure of the Authorised Courier to comply with any of the conditions of the bond executed by him under regulation 11;
> >
> > (b) failure of the Authorised Courier to comply with any of the provisions of these regulations;
> >
> > (c) misconduct on the part of Authorised Courier whether within the jurisdiction of the said or anywhere else, which in the opinion of the Commissioner renders him unfit to transact any business in the Customs airport:
>
> *Provided* that no such revocation shall be made unless a notice has been issued to the Authorised Courier informing him the grounds on which it is proposed to revoke the registration and he is given an opportunity of making a representation in writing and a further opportunity of being heard in the matter, if so desired:
>
> *Provided* further that, in case the Commissioner of Customs considers that any of such grounds against an Authorised courier shall not be established prima facie without an inquiry in the matter, he may conduct an inquiry to determine the ground and in the meanwhile pending the completion of such inquiry, may suspend the registration of the Authorised Courier:

> *Provided* also that if no ground is established against the Authorised Courier, the registration so suspended shall be restored.
>
> (2) Any Authorised Courier or the officer of the Customs authorised by the Chief Commissioner of Customs in this behalf, if aggrieved by the order of Commissioner of Customs passed under sub-regulation (1), may represent to the Chief Commissioner of Customs in writing against such order within sixty days of communication of the order to the Authorised Courier, and the Chief Commissioner of Customs shall, after providing the opportunity of being heard to the parties concerned, dispose of the representation as expeditiously as may be possible."

9. It is seen from regulation 13(2) that any Authorised Courier or the officer of Customs authorized by the Chief Commissioner of Customs in this behalf, if aggrieved by the order of the Commissioner of Customs passed under sub-regulation (1), may represent to the Chief Commissioner in writing against such an order within sixty days of communication of the order to the Authorized Courier, and the Chief Commissioner of Customs shall, after providing opportunity of being heard to the parties concerned, dispose of the representation as expeditiously as may be possible.

10. In the present case, it is not in dispute that the appellant exercised the power conferred upon the Authorised Courier under sub-regulation (2) of regulation 13 of the 2010 Regulations and this representation has been rejected by the Chief Commissioner by order dated 09.09.2024.

11. The question that arises for consideration is whether it is open to the appellant to file an appeal before the Tribunal under section 129A of the Customs Act against the order passed by the Commissioner revoking the registration of the appellant as an Authorized Courier.

12. The 2010 Regulations, as noticed above, have been framed in exercise of the powers conferred under section 157 of the Customs

Act. It provides that without prejudice to any power to make regulations contained elsewhere in the Customs Act, the Board may make regulations consistent with the Customs Act and the rules, generally to carry out the purposes of the Customs Act.

13. The 2010 Regulations clearly provide of a representation to the Chief Commissioner by the Authorized Courier against the order of the Commissioner passed under regulation 13(1) of the 2010 Regulations. Regulation 13(1) deals with revocation of the registration of an Authorized Courier and also for forfeiture of security. Section 158 of the Customs Act also gives power to the Board to provide for imposition of penalty upon any person who contravenes any of the provisions of the 2010 Regulations.

14. Section 129A of the Customs Act, on which reliance has been placed by the learned consultant for the appellant, provides that any person aggrieved by a decision or order passed by the Commissioner of Customs as an adjudicating authority may file an appeal to this Tribunal. Adjudicating authority has been defined in section 2(1) of the Customs Act to mean any authority competent to pass an order or decision under the Customs Act but does not include the Board, Commissioner (Appeals) or the Appellate Tribunal. Thus, what is contemplated under section 129A (1)(a) of the Customs Act is that an appeal can be filed before the Tribunal against the decision of an adjudicating authority, which means an authority which has taken decision under the provisions of the Customs Act.

15. In the present case, the Commissioner while revoking the registration of the appellant and forfeiting the security amount and also imposing penalty did not take any decision under the provisions of the Customs Act, as such a decision was taken under the provisions of the 2010 Regulations.

16. It is, therefore, clear that an appeal will not lie to the Tribunal against an order passed by the Commissioner under regulation 13(1) of the 2010 Regulations.

17. Even otherwise, the order passed by the Commissioner would merge in the order passed to the Chief Commissioner while deciding the representation filed by the appellant under regulation 13(2) of the 2010 Regulations. Section 129A of the Customs Act does not provide in an appeal to the Tribunal against an order passed by the Chief Commissioner.

18. The appellant cannot ignore the order passed by the Chief Commissioner while intending to file an appeal under section 129A against an order passed by the Commissioner.

19. In this connection, it would also be pertinent to refer to the Customs Brokers Licensing Regulations, 2018[5], which have been framed under section 146(2) of the Customs Act. Under Regulation 19 of the 2018 Regulations, a Customs Broker or a F-Card holder who is aggrieved by any order passed by the Principal Commissioner of Customs or Commissioner of Customs under Regulation 16 or Regulation 17 may prefer an appeal under section 129A of the Customs Act to this Tribunal. It, therefore, clearly transpires that if an appeal by a Customs Broker could be filed under section 129A of the Customs Act, there was no necessity of providing in regulation 19 of the 2018 Regulations that an appeal can be filed before the Tribunal under section 129A of the Customs Act.

20. On the other hand, as noticed above, a representation can be filed by the Authorized Courier against an order passed under regulation 13(1) of the 2010 Regulations either suspending the registration or revoking the registration.

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5. the 2018 Regulations

21. The appeal is a creature of the Statute and it can be filed only if the Statute permits. In the present case, as noticed above, 2010 Regulations do not permit of an appeal to be filed before the Tribunal even otherwise. Section 129A of the Customs Act does not provide for an appeal to the Tribunal against an order passed by the Commissioner revoking the courier registration.

22. The aforesaid view that has been taken by us supports from the decision of the Tribunal in **Pacific Express** vs **Principal Commissioner of Customs (DZ), New Delhi[6].** The Division Bench clearly held that appal against an order revoking the courier registration under the provisions of 2010 Regulations does not lie to this Tribunal under section 129A of the Customs Act.

23. The appeal under section 129A of the Customs Act by the Authorized Courier is, therefore, not maintainable. It is, accordingly, dismissed.

(order dictated in the open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P. V. SUBBA RAO)
MEMBER (TECHNICAL)

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