

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH- COURT NO. I

Customs Appeal No. 50623 of 2025

(Arising out of Order-in-Original No. 08/VPS/POLICY/2025 dated 07.02.2025 passed by the Commissioner of Customs (Airport & General), New Custom House, New Delhi.)

M/s Rajiv Kumar Gaur

D-13, Plot No. 29,
Sector-8, Rohini,
New Delhi-110085,

....Appellant

Versus

Commissioner of Customs (Airport & General),

New Custom House,
Near I.G.I Airport,
New Delhi-110037

....Respondent

APPEARANCE:

Dr. B.L. Garg and Mr. Ansh, Advocates for the Appellant
Shri Srimali Sadashiv, Authorised Representative of the Department

CORAM:

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

DATE OF HEARING/ DECISION: March 16, 2026

FINAL ORDER NO. 50372/2026

JUSTICE DILIP GUPTA

The appellant is a customs broker who is aggrieved by the order dated 07.02.2025 passed by the Commissioner of Customs (Airport & General) imposing penalty of Rs. 50,000/- under regulations 18 & 17 of the Customs Brokers Licensing Regulation 2018¹. The order, however, refrains from revoking the Customs Broker License or forfeiting the security deposit furnished by the appellant.

2. Number of submissions had been advanced by Dr. B.L. Garg, learned counsel for the appellant to assail the said order but Shri

1 2018 Regulations

Srimali Sadashiv, learned authorized representative appearing for the department has raised a preliminary objection that an appeal to this Tribunal will not lie under regulation 19 of the 2018 Regulations against an order imposing penalty regulation 18 of the 2018 Regulations.

3. The submission advanced by the learned authorized representative appearing for the department has substance. Penalty is imposed under regulation 18 of the 2018 Regulations and an appeal lies to the Tribunal only against an order passed under regulation 16 or 17. Mere reference to regulation 17 in the impugned order would not mean that the penalty has been imposed under Regulation 17 as penalty is actually imposed under regulation 18 of the 2018 Regulations.

4. The appeal 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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