

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

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 53025 of 2015

(Arising out of Order-in-Original No. 72/NK/Comm(G)/POLICY/2015 dated 12.05.2015 passed by the Commissioner of Customs (General), New Delhi)

DATE OF HEARING : 01.02.2017

DATE OF DECISION : 01.02.2017

CC, New Delhi

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Appellant

(Rep. by Sh. K. Poddar, DR)

VERSUS

M/s Trinetra Impex Pvt. Ltd.

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Respondent

(Rep by Sh. Tarun Chawla, Adv.)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. ASHOK K. ARYA, MEMBER (TECHNICAL)**

FINAL ORDER NO. 50594/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the Department against the order-in-original no. 72/NK/Comm.(G)/ POLICY/2015 dated 12.05.2015 passed by the Commissioner of Customs (General), New Delhi.

2. The brief facts of the case are that the assessee-Respondent is a CHA licence holder. It was found by the Department that the assessee-Respondent has given a forged certificate. After due inquiry, it was found that the said certificate was not given by the assessee-

Respondent. However, for the negligence on the part of the assessee-Respondent, by the impugned order, the Commissioner has forfeited the security deposit of Rs. 50,000/- but did not revoke the licence. Being aggrieved, the Department has filed the present appeal.

3. With this background, we have heard Shri K. Poddar, learned DR for the Department and Shri Tarun Chawla, learned counsel for the assessee-Respondent.

4. After considering the totality of the facts and circumstances of the case, it appears that the importer has submitted the forged certificate in the name of the assessee-Respondent. The CBI after due inquiry observed that there was no role of the assessee-Respondent, however, there was negligence on their part. For this reason, the Commissioner by the impugned order has forfeited the security deposit of Rs. 50,000/-, but did not revoke the licence.

6. Therefore, in the peculiar facts and circumstances of the case, we find no reason to interfere with the impugned order. Hence, the order passed by the Commissioner (Appeals) is hereby sustained along with the reasons mentioned therein.

7. In the result, the appeal filed by the Department is dismissed.

(Dictated & pronounced in the open court)

(ASHOK K. ARYA)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT