**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI**
COURT-IV

Date of Hearing/ Decision : **07.03.2017**

Appeal No. C/53540/2015 -CU (DB)

[Arising out of the Order in Original No. OIO-78-NK-POLICY-2015 dated 15.05.2015 passed by Commissioner of Customs, New Delhi]

M/s. Geo Cargo Express … Appellant

vs.

Commissioner of Customs, New Delhi … Respondent

Appearance:

Rep. by Shri Niranjan Bhartia, Proprietor of the Applicant
Rep. by Shri K. Poddar, DR for the respondent

**Coram: Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. V. Padmanabhan, Member (Technical)**

Order No. 52232 2017 –CU (DB)

Per Mrs. Archana Wadhwa

The present appeal stands filed against the order of Commissioner of Customs by which the CHA License of the appellant stands revoked in terms of CHA Regulation, 2004 and the security deposit of an amount of Rs. 75,000/- stands forfeited.

2. Ld. Advocate appearing for the appellant submits that the show cause notice was issued on 09.04.2013 and the enquiry report was finalized on 18.02.2015 i.e. after a period of more than one and half year. In terms of Regulation 22(5) of the said Regulation, the report is required to be submitted within a period of 90 days and violation of the same results in dropping of the proceedings against the CHA, as held by the Hon'ble Madras High Court in the case of *A.H. Ahmed & Company vs. Commissioner of Customs – 2014 (309) ELT*

433 and the Hon'ble Delhi High Court in the case of *Overseas Air Cargo Services vs. Commissioner of Customs (General), New Delhi – 2016 (340) ELT 119 (Del.) and Commissioner of Customs (General), New Delhi vs. S.K. Logistics – 2016 (337) ELT 39 (Del.).* The said orders stand followed in catena of decisions. As such, the submission of the ld. Advocate is that the impugned order is liable to be set-aside on this short ground itself.

3. Ld. DR appearing for the Revenue agrees about the factual aspect that the report has not been submitted within a period of 90 days, as provided in the law.

4. In view of the above foregoing, we set-aside the impugned order and allow the appeal with consequential relief to the appellant.

[Order dictated and pronounced in the open court]

(**V. Padmanabhan**)
Member (Technical)

(**Archana Wadhwa**)
Member (Judicial)

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