IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. III

DATE OF HEARING : 24/04/2017.
DATE OF DECISION : 24/04/2017.

Customs Appeal No. 165 of 2011

[Arising out of the Order-in-Original No. 11/2011 dated 25/02/2011 passed by The Commissioner of Customs, ICD, Tughlakabad, New Delhi.]

M/s Shivam Enterprises — Appellant

Versus

CC, New Delhi — Respondent

Appearance

Shri Dinesh Nagpal, Proprietor – for the appellant.

Shri R.K. Manjhi, Authorized Representative (DR) – for the Respondent.

CORAM: **Hon'ble Shri S.K. Mohanty, Member (Judicial)**
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No. 53100/2017 Dated : 24/04/2017

Per. B. Ravichandran :-

The appellant is a Custom House Agent and he is in appeal against order dated 25/02/2011 of Commissioner of Customs, New Delhi. By the said order, the Commissioner extended the period for issuing show cause notice by six months in respect of goods seized on 15/09/201, in terms of proviso to Section 110 (2) of the Customs Act, 1962.

2. We have heard Shri Dinesh Nagpal, Proprietor of the appellant's firm and Shri R.K. Manjhi, the learned AR for Revenue. First of all, we noticed that admittedly the goods under seizure do not belong to the appellant. The appellant being CHA and being party to the investigation was also issued a show cause notice dated 15/02/2011 proposing extension of time limit for issue of regular show cause notice in respect of seized goods, imported by one M/s J.S.S. Enterprises. The grounds of appeal the appellant mentioned that the show cause notice was issued beyond six months from the date of seizure of goods. We note the date of seizure dated 28/08/2010, 15/09/2010. The notice proposing extension of time was issued on 15/02/2011. We have perused the impugned order. The Commissioner recorded that none of the noticees furnished reply to the notice and accordingly after examining the legal provisions and recording the reason for further time to issue show cause notice, the learned Commissioner extended the time limit to issue show cause notice.

3. During the course of hearing, we are also informed that a regular show cause notice relating to seizure of the goods and related issues, have already been issued on 13/05/2011 by the Customs Authorities and the matter is pending adjudication.

4. Having gone through the appeal papers and noticing the reasons recorded by Commissioner for extension of notice, we find there is no merit in the appeal filed by the appellant. There is no legal or factual reason to interfere with the order of the Commissioner. We also note here that the appellant is not claiming ownership of the goods under seizure and, as such, is not put to any adverse implication by extension of period of issue of such notice.

5. In view of the above, we find no reason to vary the finding of the Commissioner and accordingly dismiss the appeal.

(Order dictated and pronounced in open court.)

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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