

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 03.08.2017

**Customs Appeal No. 53244 of 2015**

(Arising out of order-in-original No. 51/NK/CONFIRMATION/POLICY/2015 dated 31.03.2015 passed by the Commissioner of Customs (I&G), New Delhi).

M/s Universal Shipping and Forwarding                      Appellant

Vs.

CC, New Delhi                                                              Respondent

Appearance:

Sh.Subhankar Jha, Advocate for the appellant  
Sh Govind Dixit, Advocate for the respondent

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President  
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order No. 55716 / 2017

Per: **Justice (Dr.) Satish Chandra:**

The present appeal has been filed against the order-in-original No. 51/NK/CONFIRMATION/POLICY/2015 dated 31.03.2015 passed by the Commissioner of Customs (I&G), New Delhi where the appellant's license, as broker, was suspended. The said licence was valid upto 31.12.2018.

2. With the consent of both parties we decide the appeal itself for final hearing.

3. We heard Sh. Subhankar Jha, ld. Advocate for the appellant and Sh. Govind Dixit, ld. AR for the Revenue.

4. Ld. Counsel for the appellant has informed that since suspension of the licence, no order has been passed under Regulation 20 for revocation of the license.

5. When it is so, then we set aside the impugned order and remand the matter to the Commissioner of Customs (General) to take a final decision on the issue within a period of three months, but by providing a reasonable opportunity of hearing to the appellant, as per law. Necessary evidence may be admitted as per law, if need be.

6. In the result, appeal filed by the appellant is allowed by way of remand.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)  
Member (Technical)

Justice (Dr.) Satish Chandra  
President

Pant