

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

Date of hearing/decision: 19.01.2018

Custom Appeal No. 51733 of 2017 & C.O. No. 50989 of 2017
(Arising out of order in original No. 47/KB/POLICY/ 2017 dated
03.08.2017 passed by the Commissioner of Customs (General), New
Delhi).

M/s Him Logistics Pvt. Ltd. Appellant

Vs.

CC, New Delhi Respondent

Appearance:

Sh. Priyadarshi Manish, Advocate for the appellant
Sh. R. K. Manjhi, AR for the Respondent

Coram:

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

Final Order No. 50303/2018

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

The present appeal is filed against the order in original No.
47/KB/POLICY/ 2017 dated 03.08.2017 passed by the Commissioner
of Customs (General), New Delhi.

2. Brief facts of the case are that the appellant was a CHA licence
holder whose licence was revoked on 01.09.2015 which was reinstated
on 26.05.2016.

3. M/s Shiva Enterprises has imported the goods. For filing the Bill
of Entry the appellant has referred the matter to M/s KVS Cargo who

has cleared the goods on 11.05.2016. But, it was the allegation of the department that there was a mis-declaration. So, the licence of M/s KVS Cargo was revoked vide order dated 11.07.2017. At the same time, a penalty of Rs. 50,000/- was levied on the appellant for careless attitude. Being aggrieved, the present appeal is filed by the appellant.

4. With this background, we heard Shri Manish Priyadarshi, Id. Advocate for the appellant and Sh. R. K. Manjhi, Id. AR for the Revenue.

5. After hearing both the parties and on perusal of record, it appears that the Regulation 15 of the Customs Broker Licence Regulation, 2013 provides for levy of the penalty not exceeding Rs.50,000/- on the custom broker. On the date of incident, the appellant was not a custom broker as his licence was already revoked and on a later stage, it was reinstated. On the date of clearance of goods, the appellant was not a valid CHA licence holder and as per Regulation 18 penalty is not levied.

6. In view of above, we set aside the impugned order and allow the appeal. C.O. stands disposed of accordingly.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant

