CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 51913 of 2017

(Arising out of Order-in-Original No. 46/KB/PROHIBITION/2017 dated 31.07.2017 passed by the Commissioner of Customs, New Delhi**)**

DATE OF HEARING : 15.03.2018
DATE OF DECISION : 15.03.2018

M/s Sadguru Forwarders Pvt. Ltd. …. Appellants
(Rep by Sh. Jatin Mahajan, Adv.)

VERSUS

CC, New Delhi …. Respondent
(Rep. by Sh. R.K. Manjhi, DR)

CORAM : **HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT**
HON'BLE MR. B. RAVICHANDRAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 51024/2018

PER B. RAVICHANDRAN :

When the matter is called, both sides could not inform any further development as sought for on the last date of hearing. However, the learned DR drew our attention to para 2 of the impugned order dated 31.07.2017. In the said order, it is categorically mentioned that M/s Sadguru Forwarders Pvt. Ltd. ceased to be in force and have no office in the declared premises w.e.f. 06.07.2017. This information has been received from

Assistant Commissioner of Customs, Customs House, Kolkata, vide letter dated 06.07.2017.

2. In such situation, we find that when the assessee-Appellants are no more operating as Customs House Agent (CHA) and the main noticee's head office is not in existence, there is no cause of action to decide the present appeal which is only with reference to suspension order against the operation of the assessee-Appellants in their branch at New Delhi. As such, the appeal is dismissed.

3. In the result, the appeal filed by the assessee-Appellants is dismissed.

(Dictated & pronounced in the open court)

(JUSTICE DR. SATISH CHANDRA)
PRESIDENT

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

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