

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench
Court – I

**Application No. C/EH/30102/2022
in Customs Appeal No. 30055 of 2022**

VR Logistics

Moosapet, Hyderabad,
Telangana – 500 018

.....Appellant

VERSUS

**Commissioner of Customs,
Hyderabad - Customs**

LB Stadium Road, Basheerbagh,
Hyderabad – 500 004

.....Respondent

Appearance

None for the Appellant.

Shri A. Rangadham, AR for the Respondent.

Coram:

HON'BLE MR. R. MURALIDHAR (JUDICIAL)

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

FINAL ORDER No. A/30037/2023

Date of Hearing: 12.04.2023

Date of Decision: 12.04.2023

[Order per: Bench]

None appeared on behalf of the Appellant when the Early Hearing Petition was taken up for Hearing. Since the issue is in a narrow compass, with the consent of Learned AR after allowing the early hearing, the Appeal itself was taken up for Hearing. It is observed that the present Appellant is an authorized signatory of M/s VR Logistics. He has come before the Tribunal being agitated by the penalty of Rs.10,000/- imposed on him in terms of Proviso to Regulation 18 of Customs Brokers Licensing Regulations, 2018. The Appellant submits that the main noticee M/s VR Logistics was served Show Cause Notice No. DRI/KZU/CP-ENQ-05 (HL/nt-07) 2018 dt.21.01.2019. The adjudication in respect of this SCN is still pending at Kolkata. From the OIO it is seen that the entire proceedings against the present Appellant are based on the SCN issued by DRI to M/s VR Logistics. In such a case, the penalty proceedings against the present Appellant should not have been considered in isolation by the Adjudicating Authority. He should have waited for the outcome of the adjudication proceedings against M/s VR Logistics. Accordingly, without expressing any opinion on the merits

(2)

of the present Appeal filed by the Appellant, we are remanding the matter back to the Adjudicating Authority. The EH application and the Appeal are disposed as thus.

(Dictated and pronounced in the Open Court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

Veda