

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 75889 of 2015

(Arising out of F. No. S45-40/2012 CHA dated 12.08.2015 passed by the
Commissioner of Customs (Airport & Amnin.), Kolkata.

M/s. Prethvisha Logistics Private Limited

(C/o UNIMAC C & F Agency Pvt. Ltd. Room No. 1019,
4, Synagogue Street,
10th Floor, Kolkata-700001)

Appellant

VERSUS

Commr. of Customs (Admn. & Airport), Kolkata

(Customs House, 15/1, Strand Road, Kolkata-700001)

Respondent

With

Customs Appeal No. 75890 of 2015

(Arising out of F. No. S45-40/2012 CHA dated 12.08.2015 passed by the
Commissioner of Customs (Airport & Amnin.), Kolkata.

M/s. Prethvisha Logistics Private Limited

(C/o UNIMAC C & F Agency Pvt. Ltd. Room No. 1019,
4, Synagogue Street,
10th Floor, Kolkata-700001)

Appellant

VERSUS

Commr. of Customs (Admn. & Airport), Kolkata

(Customs House, 15/1, Strand Road, Kolkata-700001)

Respondent

APPEARANCE :

Mr. K. K. Sanyal, Consultant for the Appellant

Mr. S. Debnath & Faiz Ahmed, Authorized Representative for the
Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.75033-75034/2024

Date of Hearing : 10 January 2024

Date of Decision: 10 January 2024

PER R. MURALIDHAR:

For these appeals, the Adjudicating Authority has imposed penalty of Rs.50,000/- under Regulation 18 of CBLR, 2013 read with Regulation 22 of Customs Broker. Being aggrieved, the Appellants have filed the present Appeals.

2. The Learned Consultant submits that they are required to give intimation for change of the name and also for the change of the names in the structure of Board of Directors within one month. He takes us through Page 7 of the Appeal Paper Book wherein, the appellants have given intimation on 21/05/2015 after the approval of change in name by ROC Government of India on 25/04/2015. He also takes us through the letter dated 25/4/2015 issued by ROC to this effect. Therefore, he submits that they have correctly filed the intimation within one month on 21/05/2015.

3. On going through the OIO, we find that the Adjudicating Authority has taken the date of change in the name as 10/02/2015 for which no proper reason or evidence has been adduced by him.

4. Considering these facts, we hold that the Appellant has fully complied with the condition of giving intimation of change in name within one month as well as within one month from the date of change of structure of their Board of Directors.

5. Accordingly, we set aside the impugned orders and allow the appeals with consequential relief, if any, as per law.

(Dictated and pronounced in the open court.)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)

Pooja