

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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 76043 of 2023

(Arising out of F. No. GEN/TECH/MISC/2331/2023 dated 08/11/2023 passed by Commissioner of Customs (Preventive), Patna.)

M/s. Dutta Clearing Agent Pvt. Ltd.

(Tumaria Tola, Ward No. 05, Near Duncan Hospital, Raxaul,
Distt. East Champaran, Bihar-845305)

Appellant

VERSUS

Commr. of Customs (Preventive), Patna

(5th Floor, Central Revenue Building, Bir Chand Patel Path, Patna-800001)

Respondent

APPEARANCE :

Mr. Akhil Krishan Meggu, & Ms. Oshin Meggu, both Advocate for the Appellant

Mr. S. Debnath & Aswani Kr. Chowdhury, Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER NO.75121/2024

Date of Hearing : 31 January 2024

Date of Decision: 31 January 2024

PER R. MURALIDHAR:

The Appellant is a Customs Broker. Based on certain investigation taken up against their employee, Shri Ganga Singh, (Holder of G-Card), an Offence Report was prepared on 25/10/2023. After due process, following the principles of natural justice, the Adjudicating Authority has passed Order dated 08/11/2023 suspending the Broker License of the Appellant. Being aggrieved, the Appellant has filed their Appeal before the Tribunal.

2. During the last occasion when the Appeal was heard on 23rd January 2024, the Bench sought to know from the Office of the AR as

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to whether any further progress has been made by way of issue of Show Cause Notice to the Appellant.

3. Today, when the Appeal came up for hearing, the Learned AR produces a copy of Notice issued on 19/01/2024 with detailed allegations against the Appellant. This being so, at this juncture it is not within the Tribunal to entertain the present Appeal which has been filed by the Appellant solely to revoke the Suspension Order.

4. From the Show Cause Notice issued, it is seen that due process has already started and the Appellant is at liberty to file their submission before the Adjudicating Authority. Therefore, we do not find any necessity to set aside the Suspension Order passed on 08.11.2023 as pleaded by the appellant in their Appeal. However, it is to be noted that we are not making any comment on either sustainability or otherwise of the allegations contained in the Notice dated 19.01.2024 at this juncture. The Adjudicating Authority is required to follow the principles of natural justice while passing the Adjudication Order.

5. The Learned Counsel seeks to withdraw the Appeal. Accordingly, we dismiss the Appeal as withdrawn.

(Dictated and pronounced in the open court.)

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

Sd/-
(Rajeev Tandon)
Member (Technical)

Pooja