

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
EASTERN ZONAL BENCH: KOLKATA**

REGIONAL BENCH – COURT NO. 1

**Customs Appeal No. 75041 of 2023**

(Arising out of Order-in-Original No. KOL/CUS/AIRPORT/ADMN/30/2022 dated 18.10.2022 passed by the Principal Commissioner of Customs (Airport & ACC), Custom House, 15/1, Strand Road, Kolkata – 700 001)

**The Commissioner of Customs (Airport & ACC) : Appellant**  
15/1, Strand Road, Custom House,  
Kolkata – 700 001

**VERSUS**

**M/s. Akshoy Kumar Ghosh & Sons : Respondent**  
33/1, N.S. Road, Marshal House, 3<sup>rd</sup> Floor, Room No. 342,  
Kolkata – 700 001

**APPEARANCE:**

Shri Tariq Sulaiman, Authorized Representative, for the Appellant / Revenue

None for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**  
**HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 77894 / 2025**

DATE OF HEARING / DECISION: 09.12.2025

**ORDER: [PER SHRI ASHOK JINDAL]**

The Revenue is in appeal against the impugned order.

2. The facts of the case are that the respondent is a Customs Broker having their license under Regulation 9(2) of the Customs Brokers Licensing Regulations (CBLR), 2013. An offence report in the form of a letter dated 02.08.2022 was received from the Additional Commissioner of Customs, Special Investigation Branch (SIB), Port, Custom House, Kolkata requesting to initiate action against the respondent herein, along with (i) Shri Subhas Chandra Ghosh, one of the partners and G-Card Holder and (ii) Shri Anirban Ghosh, employee and G-Card Holder, of the respondent.

2.1. Pursuant to the offence report, it was revealed there was attempted exportation of overvalued goods (readymade garments) under Shipping Bill Nos. 2152623 dated 01.06.2021 and 2169408 dated 02.06.2021 by M/s. Om Sai International (Exporter) through their authorized Customs Broker i.e., the respondent, for availing undue export incentives fraudulently; the said consignment was destined to Dubai, U.A.E. under the provision of Letter of Undertaking (LUT). The goods under both the above Shipping Bills were seized by the Special Intelligence & Investigation Branch (Port) of the Customs under Section 110(1) of the Customs Act, 1962 on 10.08.2021.

3.1. Thereafter, a verification was done and from such investigation, it was revealed that the supplier of the goods, namely, M/s. Atmos Enterprises, Delhi, is non-existent. Summons were issued to them, being the supplier of goods to the exporter, which were returned with the remark "no such address"

3.2. The investigation further revealed the mastermind, key operator and financier of operations to be one Shri Vikash Agarwal, who did not report to summons.

3.3. It was also alleged that the respondent was playing an active role for clearance of the said consignment(s).

4. On the basis of that, an inquiry was called upon and thereafter, the Customs Broker Licence of the respondent was suspended. However, after inquiry and post-hearing, their Licence was restored by the Ld. Principal Commissioner of Customs, Airport and

Air Cargo Complex Commissionerate, Custom House, Kolkata vide the impugned order.

4.1. Against the said order, the Revenue is before us.

5. Heard the Ld. Authorized Representative of the Revenue.

6. During the course of hearing, the Ld. Authorized Representative of the Revenue submitted that after suspension of the Customs Broker Licence of the respondent, an inquiry has been done and subsequent proceedings for revocation of their Licence are still pending.

6.1. Since proceedings for revocation of the Customs Broker Licence are still pending, in such circumstances, it would be in the interests of justice not to interfere with the impugned order.

7. Accordingly, the impugned order is upheld and the appeal filed by the Revenue is dismissed.

(Operative part of the order was pronounced in open court)

Sd/-

**(ASHOK JINDAL)**  
MEMBER (JUDICIAL)

Sd/-

**(K. ANPAZHAKAN)**  
MEMBER (TECHNICAL)