CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI

REGIONAL BENCH - COURT NO. 02

Customs Appeal No. 814 of 2011

(Arising out of Order-in-Original CAO No. 66/2011/ CAC/CC(G)SLM/CHA(Admn)dated 20.09.2011 passed by Commissioner of Customs(General), Mumbai)

M/s Jaisingh Clearing Agency .....**Appellant**
A-11 Sai Co-op Housing Society,
Plot No. F-84, Sector-12,
Kharghar, Navi Mumbai-410210

VERSUS

Commissioner of Customs(General) Mumbai .....**Respondent**
New Custom House, Ballard Estate,
Mumbai-400001

Appearance:

Shri S.N. Kantawala, Advocatefor the Appellant
ShriRamesh Kumar, Authorized Representative for the Respondent

WITH

Customs Appeal No. 97 of 2012

(Arising out of Order-in-Original CAO No. 66/2011/ CAC/CC(G)SLM/CHA(Admn) dated 20.09.2011 passed by Commissioner of Customs (General), Mumbai)

Commissioner of Customs (General) Mumbai .....**Appellant**
New Custom House, Ballard Estate,
Mumbai-400001

VERSUS

M/s Jaisingh Clearing Agency Pvt. Ltd. .....**Respondent**
A-11 Sai Co-op Housing Society,
Plot No. F-84, Sector-12,
Kharghar, Navi Mumbai-410210

Appearance:

Shri Ramesh Kumar, Authorized Representative for the Appellant
ShriS.N. Kantawala, Advocate for the Respondent

CORAM:
HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINALORDER NO. A/86811-86812/2019

Date of Hearing: 23.08.2019
Date of Decision:23.08.2019

Per: S.K. MOHANTY

Heard both sides and perused the records.

2. Feeling aggrieved with the impugned order dated 20.09.2011 passed by learned Commissioner of Customs (General) Mumbai, both the CHA-appellant and Revenue have preferred these appeals before the Tribunal. With regard to the Renvenue's appeal, the learned Advocate appearing for the CHA appellant submits that with regard to the matter concerning the CHALR, 2004, no appeal can be preferred before the Tribunal in terms of Section 129 B of the Customs Act, 1962. In this context, he has relied upon the decision of this Tribunal in the case of Commissioner of Customs (Import and General), New Delhi Vs. M/s PSB Logistics Pvt Ltd-2017-TIOL-4253-CESTAT-DEL. With regard to the appeal of the CHA-appellant is concerned, the learned Advocate submits that the appellant is no longer interested in pursuing the matter before the Tribunal inasmuch as upon deposit of fresh security amount, the license was allowed for operation and as such, the appellant wants to withdraw the appeal.

3. In so far as filing of appeal by Revenue under CHALR, 2004 is concerned, Section 129 B *ibid,* does not provide for any

appeal mechanism before the Tribunal. We also find that this Tribunal in the case of M/s PSB Logistics Pvt Ltd (supra), while dismissing the appeal, has taken the similar view. Thus, the appeal filed by Revenue is dismissed as not maintainable. We also dismiss the appeal filed by the CHA-appellant on the ground that it is no more interested in pursuing the appeal before the Tribunal, which has specifically been prayed for.

4. In the result, both the appeals are dismissed.

(Dictated and pronounced in the open court)

(S.K.Mohanty)
Member (Judicial)

(P. Anjani Kumar)
Member (Technical)

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