CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH - COURT NO. 01

Customs Appeal No. 85808 of 2022

(Arising out of Order-in-Original F. No. 40-CAC-PCC-G-PS-CBS-ADJ dated 14.12.2020 passed by Principal Commissioner of Customs (General), Mumbai-Zone-I)

S. K. Freight Lines Pvt. Ltd. **.....Appellant**
211, Sai Siddhi Building, Warehousing Complex,
Plot No.165-174, Sector-19-C, Vashi,
Navi Mumbai – 400 705.

VERSUS

The Commissioner of Customs – Mumbai - General **.....Respondent**
New Custom House, Ballard Estate, Mumbai - 400 001.

Appearance:

Shri R. K. Tomar, Advocate for the Appellant
Shri Bhushan Kamble, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. A/85601 / 2022

Date of Hearing: 22.06.2022
Date of Decision: 22.06.2022

PER : S. K. MOHANTY

Heard both sides.

2. When the matter was called, learned Advocate appearing for the appellant submitted a copy of the Order dated 01.02.2022 passed by the Hon'ble Bombay High Court and contended that the appeal to be taken up for hearing in terms of the contents of such order. On perusal of the said Order dated 01.02.2022, we find that no specific directions have been provided therein, as to the manner in which, the appeal should be entertained by the Tribunal. Therefore, based on the available records, we are disposing the appeal filed by the appellant.

3. The short question involved in this appeal for consideration is, whether the Tribunal has jurisdiction to entertain the appeal, where the Customs Broker's

License has been withdrawn for non-compliance with the provisions of sub-regulation (4) of Regulation 7 of the CBLR, 2018. Insofar as filing of appeal before the Tribunal is concerned, Regulation 19 of the CBLR, 2018 has specifically provided that order passed by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under Regulation 16 or Regulation 17 *ibid* can be appealed against before the Tribunal in terms of Section 129A of the Customs Act, 1962. Since, the License has been withdrawn by the Commissioner of Customs for non-compliance of the provisions of the sub-regulation (4) of Regulation 7 *ibid,* no appeal shall be filed or entertained by the Tribunal, as per the provisions of Regulation 19. Learned Advocate appearing for the appellant also fairly concedes that against the impugned order, no appeal lies before the Tribunal, in terms of Section 129A *ibid.*

4. Therefore, we do not find any justification to entertain the appeal filed by the applicant and accordingly, the same is dismissed on the ground of jurisdiction.

(Dictated and pronounced in the open court)

(S. K. Mohanty)
Member(Judicial)

(P. Anjani Kumar)
Member (Technical)

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