CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT No. I

Customs Appeal No. 86270 of 2024

(Arising out of Order-in-Original CAO No. 12/CAC/PCC(G)/SJ/CBS-Adj dated 27.05.2024 passed by Principal Commissioner of Customs (General), New Custom House, Mumbai.)

C.V. Karia Clearing & Forwarding Private Limited **.....Appellants**
(CB License No. 11/532)
229, Sahar Cargo Estate, V.M. Shah Marg,
J.B. Nagar, Andheri (East)
Mumbai – 400 099.

VERSUS

Principal Commissioner of Customs (General) **.....Respondent**
Mumbai
New Custom House, Ballard Estate,
Mumbai–400 001.

APPEARANCE:

Dr. Sanjay Kalra , Advocate for the Appellants
Dr. Piyush Badhe Barasu, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87535/2024

Date of Hearing: 23.08.2024
Date of Decision: 18.12.2024

PER :M.M. PARTHIBAN

This appeal has been filed by M/s C.V. Karia Clearing and Forwarding Private Limited, Mumbai (herein after, referred to as 'the appellants' for short) assailing the Order-in-Original CAO No. 12/CAC/PCC(G)/SJ/CBS-Adj dated 27.05.2024 (herein after, referred to as 'the impugned order') passed by learned Principal Commissioner of Customs (General), New Custom House, Ballard Estate, Mumbai-I.

2.1 Briefly stated, the facts of the case are that the appellants herein is a Customs Broker (CB) holding a regular CB license issued by the Mumbai Customs under Regulation 7(2) of Customs Brokers Licensing Regulations (CBLR), 2018. During an investigation conducted by Directorate of Revenue Intelligence, Mumbai Zonal Unit (DRI MZU), an enquiry was held with the

Consulate General of India, Dubai, UAE on overvaluation of export goods. In a reply letter dated 08.03.2018, it was reported by the said Consulate General that from scrutiny of the documents provided by Federal Customs Authority, Dubai, it appeared that the goods have been cleared with unit values much lower than what was declared to customs authorities in India at the time of export. On the basis of such specific information received from DRI MZU, Mumbai by Customs officers of Special Intelligence & Investigation Branch-Exports [SIIB(X)], Air Cargo Complex, they had carried out further investigation, and it was found that certain exporters are overvaluing the export goods in order to avail higher drawback which is ineligible. Hence, the department had initiated investigation against such exports done by one exporter M/s World Wide Export, Mumbai. Accordingly, detailed investigation was conducted and it was found that there were a number of export consignments cleared under 31 Shipping Bills (S/Bs) during the period 2012-2017 by the said exporter, in which the appellants CB had handled 6 shipping bills. Therefore, statements were recorded from the persons concerned with these exports including Shri Moize Ahmed Ali Angoothiwala, partner of M/s World Wide Export, Shri Hari Kizhakedath Ramakrishnan, Executive of CB M/s C.V. Karia Clearing & Forwarding Pvt. Limited. There were nine such CBs invo0lved in all 31 S/Bs, and the appellants herein is one such CB who had filed six S/Bs for the exporter M/s World Wide Export, in the past involving over valuation of export goods. From the investigation conducted by the SIIB(X) and offence report received from SIIB(X), the jurisdictional Principal Commissioner of Customs (General), Mumbai-I had concluded that there is a prima facie case against the appellants for having contravened Regulations 10(d), 10(e), 10(f) and 10(n) of CBLR, 2018. Accordingly, they had initiated show cause proceedings by issue of notice No. 44/2022-23 dated 10.03.2023 for initiating inquiry proceedings under Regulation 17 *ibid*, against violations of CBLR as above.

2.4 Upon completion of the inquiry, a report dated 08.12.2023 was submitted by the Inquiry Authority concluding that one of the charges framed under Regulation 10(n) was 'not proved' and one another charge framed under Regulation 10(d) is 'partly proved'; further charges framed against the appellants for violation of Regulations 10(e) and 10(f) of CBLR, 2018 have been held as 'proved'. Accordingly, the Principal Commissioner of Customs (General), Mumbai, being the licensing authority had conducted the adjudication of the case, by offering a personal hearing to the appellants on

12.03.2023 and passed the impugned order dated 27.05.2024 under Regulations 17(7), 14 and 18 *ibid,* for revocation of CB License of the appellants and for forfeiture of entire amount of security deposit, besides imposition of penalty on the appellants. Feeling aggrieved with the impugned order, the appellants have preferred this appeal before the Tribunal.

3.1 Learned Advocate for the appellants contends that all the allegations of violation of Regulations 10(d), 10(e), and 10(f) of CBLR, 2018 have been countered by them and allegations of violation against Regulation 10(n) ibid has been dropped. He further stated that for all 6 S/Bs, the appellants have filed the declarations as per the documents provided by the exporter; they do not have anything with respect to valuation of export goods. Further, all the exports in 6 S/Bs have been duly assessed by the Customs officers and Let Export Order permitting such exports were given for export under Section 51 of the Customs Act, 1962. Hence, there is no case made out by the Customs on the basis of the evidence collected from Dubai Customs authorities. In addition to this, he submitted that neither the valuation of the export goods has been arrived at in terms of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 nor any market inquiry was conducted to substantiate the claim of over valuation by the department. He further stated that the export value has been received by the exporters as realization of export proceeds, except for minor variation which is recorded in the SCN dated 15.11.2022 initiated against various exporters and CBs. Thus, he submitted that there is no case of overvaluation of exports in these cases.

3.2 Learned Advocate further submitted that on similar grounds of over valuation of exports, in the case of M/s Tulsidas Khimji Pvt. Ltd., Mumbai, in show cause proceedings initiated seeking for suspension of CB license and forfeiture of security deposit vide SCN dated 17.03.2023, adjudication order had already been passed by the learned Principal Commissioner vide Order-in-Original CAO No. 50/CAC/PCC(G)/SJ/CBS Adj. dated 28.11.2023, wherein he had dropped the charges levelled against the appellant-CB in that case customs brokers do not play any role in post export/clearance activities such as tracking the Bank Realization Certificates, claiming of drawback.

3.3 Further, learned Advocate stated that the appellants CB did not have any prior knowledge about the fact that the exporter is going to mis-declare or overvalue the goods; they had filed the declarations for export under various S/Bs as per the documents received through the exporters. He further stated that for the acts of misdeeds done by the exporters, the appellants CB cannot be held liable. Thus, he claimed that the appellants did not contravene any of the Regulations *ibid*.

3.4 In support of their stand, the learned Advocate had relied upon the following decisions of the Tribunal and the judgement of the Hon'ble High Courts of Bombay and Delhi, in the respective cases mentioned below:

(i) *John K Mathew Vs. Principal Commissioner of Customs (General), Mumbai* –Final Order No.85750/2024 dated 05.08.2024.

(ii) *Thawerdas Wadhoomal Vs. Commissioner of Customs (General), Mumbai* - 2008 (221) E.L.T. 252 (Tri. - Mum.) upheld by Hon'ble Bombay High Court – 2009 (240) E.L.T. A-143 (Bom.)

(iii) *Kunal Travels* Vs. *Commissioner of Customs (I&G), New Delhi*- 2017 (354) E.L.T. 447 (Del.)

(iv) *Sun Clearing Agency Vs. Commissioner of Customs (General), Mumbai* – Final Order No.86168/2023 dated 02.08.2023.

3.5 In view of the above reasons, learned Advocate pleaded that the case of violation by the appellants for over valuation of export goods for cancellation of their CB license is not sustainable.

4. Learned Authorised Representative (AR) reiterated the findings made by the Principal Commissioner of Customs (General) in the impugned order and submitted that all the violations under Regulation 10*ibid*, has been examined in detail by the Principal Commissioner. Thus, learned AR justified the action of Principal Commissioner of Customs (General) in revocation of the appellant's CB license and for imposition of penalty, forfeiture of security deposit in the impugned order and stated that the same are sustainable in law.

5. We have heard both sides and perused the case records.

6.1 The issue involved herein is to decide whether the appellant Customs Broker has fulfilled all his obligations as required under CBLR, 2018 or not. The specific sub-regulations which were alleged to have been violated by the appellants in the show-cause notice are Regulations 10(d), 10(e), 10(f) of CBLR, 2018. As the impugned order itself had dropped the proceedings against violation of Regulation 10(n) *ibid,* this is not a ground for appeal by the appellants against the impugned order. Besides, there are certain distinct charges framed against the appellants in this case. We find that the

Regulation 10 *ibid*, provide for the obligations that a Customs Broker is expected to fulfill during their transaction with Customs in connection with import and/or export of goods. These regulations are extracted and given below as follows:

Customs Brokers Licensing Regulations, 2018

"Regulation 10. Obligations of Customs Broker: -

A Customs Broker shall -

…

(d) advise his client to comply with the provisions of the Act and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(f) not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;…."

6.2 We find that the Principal Commissioner of Customs had come to the conclusion that the appellants CB had violated the above stated sub-regulations (d), (e) and (f) of Regulation 10 ibid as they did not advice the exporter properly on the need to file declaration that they are not the dealing with export of Readymade garments for which the Circular No.54/2001 was relevant and in the present case, the export goods were of imitation jewellery; they did not have the knowledge about circular No.16/2009 dated 25.05.2009 and did not inform the exporter to file necessary declarations for claiming drawback; details of name and complete address of traders from whom the goods were procured by exporter were not furnished and thus CB provided wrong information to the exporters. Thus, the adjudicating authority had passed the impugned order confirming all the allegations of violation of above Regulations of CBLR, 2018.

7.1 We find that the case of appellants CB in the present appeals, arise from the same set of facts involving the very same exporter M/s World Wide Export, which was dealt by the Co-ordinate Bench of the Tribunal in the Final Order No.85750/2024 dated 05.08.2024. The issue of overvaluation of export goods based on the evidences of the report from Consulate General of India, Dubai etc., are exactly similar to the case already decided by this Tribunal in the above Case. In the above referred order, the Tribunal has held that the appellants CB cannot be fastened with the act of omission and commission in relation to a provision in the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 that intended empowering the Central Government to device a schedule of rates of drawback in lieu of engaging in computation of drawback on each incident of export. It was also held by this Tribunal, stating it clearly that the benefit, even if 'undue', derived by the exporter is not of such *gravitas* as to merit revocation of license to practice a profession and, more specifically, when the licensing authority itself appears to have discountenanced proper conjecture of the provision of law that supposedly made the impugned goods offending. Accordingly, the Tribunal had set aside the Order of the Principal Commissioner in suspending the appellants CB license.

7.2 The relevant paragraphs in the said order is extracted and given below:

> *"2. M/s Beejay Clearing & Forwarding Agency, holder of 'customs broker' licence no. 11/707, was one among the many that came under scrutiny in investigation of value of shipments undertaken by several exporters who had allegedly secured 'drawback' in excess of eligibility by furnishing unconnected invoices with inflated prices obtained from 'bogus firms' of one Suhel Ansari. Insofar as the impugned proceeding is concerned, it was the dealings of the appellant with M/s Basar Jewels Pvt Ltd, on whose behalf export of goods during 2012-16 involving claim of ₹ 2,83,000 as drawback against six shipping bills had been handled, that triggered order of suspension on 30th December 2022 under regulation 16 of Customs Broker Licencing Regulations, 2018 which was, however, revoked after post-decisional hearing by order of 10th March 2023 though, oddly, only after issue of notice under regulation 17 of Customs Broker Licencing Regulations, 2018 on 9th March 2023 proposing action under regulation 14 and regulation 18 of Customs Broker Licencing Regulations, 2018. The lack of clarity on the part of the licencing authority about the client in connection with which breach of obligations on the part of 'customs broker' occurred does place the integrity of the final disposal now impugned before us in jeopardy and the strategy to rescue it from the brink by revocation of suspension in anticipation of challenge to proceedings does not, from manifest lack of clarity which is anathema to the seriousness of recourse to detriment empowered by the Customs Broker Licencing Regulations, 2018, advance the integrity of the process. The notice culminating in the impugned order is all about exports effected by M/s World Wide Export and the inference in the show cause notice from*
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> > *'13. From the investigation it appears that it is unlikely that CB M/s Beejay Clearing and forwarding agency was unaware that he was receiving goods based on fictitious bills. Had the CB seen these documents relating to meeting the criteria to claim both types of Drawback and checked the correctness of relevant declaration, such fraudulent export could not have been possible. Therefore, under the fact and circumstances, the CB actively connived with exporters in claiming undue drawback and over valuing the export goods and mis-declaring in Shipping Bill,….'*

that the appellant herein was liable to be charged with breach of obligation in regulation 10(d), regulation 10(e), regulation 10(f), regulation 10(k) and regulation 10(n) of Customs Broker Licencing Regulations, 2018 has only brevity to commend it as statement of imputation of misconduct and by, thereby, also leaving it to the designated 'inquiry authority' to fill in the gaps, is contrary to the prerequisite of proceedings that, unlike recoveries of duties of customs which are episodic, prejudice continued practice of a profession. There is no allegation of 'non-export' of goods or 'mis-description of goods' or even that taxes indicated in the invoices had not been paid.

3. The foundation of the proceedings, in which the appellant has ostensibly been fastened with such overwhelming role as to warrant termination of licence to practice a profession, is the handling of three shipping bills out of thirty one consignments involving claim of ₹3,31,000 as drawback on 'imitation jewellery' exported by M/s World Wide Export between 2012 and 2017 that relies upon statements of M/s Moize Ahmed Ali Angoothiwala, partner in the exporting entity, on modus operandi, the report from Consulate General of India (CGI), Dubai that Federal Customs Authority of United Arab Emirates intimated clearances there at lower values on import and the statement of one Suryabhan Eknath Dhurphate, proprietor of M/s Sanket Overseas and 'logistics provider', that cost and expense of export was, generally, only 35% of drawback with 65% available to them and exporter. The exporter whose consignments were handled by the appellant admitted to procuring goods from local 'karigars' against 'kaccha bills' for which invoice and packing bills were prepared and forwarded to 'custom broker' and 'forwarding agency' for completion of customs formalities but denied any relationship with the said Suhel Ansari as the said invoices had been received only indirectly through others while affirming that no one had physically verified their address. From these, it would appear that the cornerstone of the case against the appellant are reports portraying overvaluation and of non-verification of address of exporter……… The jeopardy to the proceedings, from not connecting those 'factual dots' in the proceedings of inquiry and before the licencing authority, appears to have been underestimated rather glaringly.

4. Normally, the offence in import or export leading to proceedings for termination of licence to practice a profession are not scrutinized by us but here a different set of circumstances presents itself. Exports of 2012-17 are impugned in investigations that was, initially, found to warrant recourse to 'suspension' in 2022 and in which investigations had been underway since 2015. The allegation of overvaluation is not so critical to these proceedings as it would have been in adjudication for confiscability of offending goods, denial of drawback arising there from and imposing of fiscal penalty but the other, and even more fundamental, allegation of export goods having been procured against invoices of persons other than suppliers as being, purportedly, contrary to rule 3 of Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 without bringing the normative into focus – essential for determination of breach – has made it a matter of concern to us. There is neither reference to the requirement of such invoice of supplier for processing of claim for drawback or of any machinery provision in chapter X of Customs Act, 1962 and any Rules framed by Central Government under delegated authority therein and nor, indeed, of defiant disregard of any direction to *furnish such at the time of export. It would appear to us that the appellant was sought to be fastened with act of omission and commission in relation to a provision in the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 that intended empowering of the Central Government to devise a schedule of rates of drawback in lieu of engaging in computation of drawback on each incident of export and, in the framing of such delegation, emplacing caveat on eligibility of products manufactured from use of exempted goods. This is evident from the contents of the impugned rule which has been only selectively extracted to afford the impression that responsibility devolved on the 'customs broker' in relation to the impugned consignment. No evidence is forthcoming that goods procured by a merchant exporter are ineligible for drawback or that only goods exported from factory of manufacture are eligible for drawback; such inference does horrible violence to the statutorily enacted contractual obligation of the State to reimburse drawback and to the delegated authority to draw up a 'schedule of rates of drawback' for sanction of claims without researching each. The framework of Central Excise Act, 1944 does not brook assumption for its own enforcement, let alone a process under Customs Act, 1962, that goods available in the marketplace are likely to have been cleared, or imported, without payment of appropriate duty; the onus devolves on the investigation agency to establish that duties had been evaded on the impugned goods and not by mere presumptive, and circumstantially contrived, supposition from a 'free floating' allegation.*

5. It is against this backdrop of insufficiency of imputation of breach of obligation, of contradiction in factual narration and of unsupported inference of nature of the impugned provision of Customs, Central Excise and Service Tax Drawback Rules, 1995 that the submissions of both sides must be examined. Even so, we may make bold enough to say that the benefit, even if 'undue', derived by the exporter is not of such gravitas as to merit revocation of licence to practice a profession and, more especially, when the licencing authority itself appears to have discountenanced proper conjecture of the provision of law that supposedly made the impugned goods offending……

6. We find that, insofar as the charges are concerned, the impugned order has put together unrelated facts and rendered findings that, consequently, are illogical and untenable. It is seen that the charge of not having advised the client to comply with Customs Act, 1962 and rules and regulations thereof is not founded on any allegation that advice sought had not been rendered and nor is there an allegation that 'customs broker' is expected to explain the entirety of the law to the client; either the allegation is vague or the obligation is vague with neither contingency furthering the case against the appellant. It is, probably, owing to this conceptual commotion that the licencing authority has proceeded to uphold the charge on the supposition that exporter could not have executed overvalued exports without collusion from the appellant. That bridging of supposition with breach of obligation is too far-fetched to accept. The easiest of mis-declaration to undertake is overvaluation of export goods for the requirement to repatriate export proceeds confers advantage of presumption of correctness of contracted value combined with incomparability of local prices; it would appear that unnecessary premium has been placed on the need of a fellow conspirator for such overvaluation to succeed. The conclusion in the impugned order *has nothing to do with obligation and is also not founded on any fact on record. The charge of having breached regulation 10(d) of Customs Broker Licencing Regulations, 2018 has been inappropriately held to be proved.*

7. Likewise, it is seen that allegation of breach of obligation to exercise due diligence in ascertainment of correctness of any information furnished to the client is not founded on any information sought for by the client and not from any accusation of the client that appellant had misinformed them. Instead we find a sweeping presumption that it was owing solely to having failed to ascertain correctness of information that client was emboldened to set out in this act of overvaluation. The licencing authority also appears to have misconstrued the nature of the obligation which is not about dissemination of incorrect information but of failure to ascertain correctness of information which must, necessarily, be built upon information given, either of own volition or on request of client, that was not only not incorrect but communicated without taking steps to ascertain correctness thereof. The notice, inquiry report and impugned order are markedly lacking in such determination. Even as saving grace, there is no factual narration of any information that led to alleged overvaluation. Thus it is that regulation 10(e) of Customs Broker Licencing Regulations, 2018 has been incorrectly held as proved.

8. The alleged breach of obligation to forbear from withholding information contained in any order, instruction or public notice from a client who is entitled to receive them has been established with the finding that details of local procurement said to be prescribed in circular no. 16/2009-Cus dated 25th May 2009 was in breach; however, this fact had not been set out in the notice issued to appellant. There is also no reference to the said circular in the report of the inquiry officer. It would, thus, appear that the inspiration which prompted the licencing authority to refer to this mandate was not tested by offering opportunity at any stage to explain irrelevance of its contents to 'free shipping bills' filed for exports by the appellant or to explain that it had indeed been provided. This is tantamount to introduction of evidence after conclusion of all proceedings in which appellant had participated and is, this, untenable basis for upholding the charge of having breached regulation 10(f) of Customs Broker Licencing Regulations, 2018.

9. The allegation that the appellant had failed to maintain records and accounts has been upheld on the findings that appellant had not responded to summons and had failed to furnish details called for. The contention of appellant right from the beginning had been that no summons had even been issued to them in connection with investigation into the exports of M/s World Wide Export and, at no stage, did the inquiry officer or the licencing authority ever counter this response with any record to the contrary. Indeed, as we have noted supra, it is moot if the suspension would have been revoked in such circumstances. In any case, this obligation does not pertain to response to summons or join in investigations. Moreover, as the appellant has pointed out, the regulation is studiously silent on the period for which the records are required to be preserved and the claim of the appellant that records were trashed has not been countered with any instruction requiring preservation beyond reasonable period. Furthermore, we do not find reference to any stipulation by the officer designated for the purpose in the said regulation which should have been the foundation of this allegation and it was merely the inability of the exporter to furnish detailed *records that has been attributed to flawed performance of obligation by the appellant. It would appear that the intent of the obligation has been incorrectly appreciated by the licencing authority; the allegation of having breached regulation 10(k) of Customs Broker Licencing Regulations, 2018 does not sustain.*

10. It has been alleged that the appellant had failed to carry out mandated antecedent checks and verification of the client and the finding of it having been proved is founded on a statement of the exporter that such verification had not been carried out. It was incumbent on the investigation to have confronted the appellant with this accusation but no attempt was made so to do. It is also surprising that after such elapse of time, the exporter was able to recall lack of physical verification even as he was unable to recollect details of purchase channel. Not only does such selective remembrance lack verifiability but also relegates its acceptability to the periphery. In the context of limited benefits derived, and none at all in the consignments handled by the appellant, by the exporter and lack of any evidence of such negligence in the part of the appellant, we are unable to accept the conclusion of not having been diligent in antecedent verification. As we have already premised, it was much too late, and the stakes were much too little, for conducting any worthwhile investigation. To erect such a charge on such fragile foundations is sure recipe for it to fail to find favour. Thus, there is no basis for alleged contravention of regulation 10(n) of Customs Broker Licencing Regulations, 2018, as found in the impugned order, to be affirmed by us.

11. The charges of breach of regulation 10 of Customs Broker Licencing Regulations, 2018 do not sustain. There is no case that the goods had not been exported or evidence even that the impugned goods had not been manufactured out of duty paid inputs. The drawback involved in all the exports during the said period by M/s World Wide Export is not of such high order as to warrant penalties and detriments that were heaped upon them in the impugned order and those handled by the appellant were not under any claim at all. In these circumstances, we find ourselves unable to uphold the impugned order which is set aside to allow the appeal."

Therefore, in the present appeals before us too, the findings of the learned Principal Commissioner in respect of charges against Regulations 10(d), 10(e) and 10(f) of CBLR, 2018 does not sustain on the same analogy adopted by the Tribunal in the case of appellants-CB on similar exports made by the same exporter M/s World Wide Export.

8.1 Learned Principal Commissioner of Customs (General) had come to the conclusion that the CB had not violated the provision of Regulation 10(n) *ibid,* on the ground that the exporter was in existence and available at the declared address during the export. Further, the exporter had timely responded to the summons issued by the department and appeared before the investigation agency whenever required. Thus, we are not required to go into the allegation against Regulation 10(n) of CBLR of 2018 is concerned.

8.2 Further, we also find that the Hon'ble High Court of Delhi has held in the case of *Kunal Travels (Cargo) Vs. Principal Commissioner of Customs (I&G), IGI Airport, New Delhi* reported in 2017 (354) E.L.T. 447 (Del.), the appellants CB is not an officer of Customs who would have an expertise to identify mis-declaration of goods. The relevant portion of the said judgement is extracted below:

> *"The CHA is not an inspector to weigh the genuineness of the transaction. It is a processing agent of documents with respect to clearance of goods through customs house and in that process only such authorized personnel of the CHA can enter the customs house area....... It would be far too onerous to expect the CHA to inquire into and verify the genuineness of the IE Code given to it by a client for each import/export transaction. When such code is mentioned, there is a presumption that an appropriate background check in this regard i.e. KYC etc. would have been done by the customs authorities."*

9. In view of the foregoing discussions and on the basis of the Order passed by the Co-ordinate Bench of the Tribunal referred to in paragraphs 7.1 & 7.2, we do not find any merits in the impugned order 27.05.2024 passed by the learned Principal Commissioner of Customs (General), Mumbai in revocation of the CB license of the appellants; for forfeiture of security deposit and for imposition of penalty, inasmuch as there is no violation of regulations 10(d), 10(e) and 10(f) of CBLR, 2018, and the findings in the impugned order is contrary to the facts on record.

10. Therefore, by setting aside the impugned order, we allow the appeal in favour of the appellants.

(Order pronounced in the open court on 18.12.2024)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha