CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT No. I

Customs Appeal No. 87031 of 2024

(Arising out of Order-in-Original CAO No.26/CAC/PCC(G)/SJ/CBS-Adj. dated 19.07.2024 passed by the Principal Commissioner of Customs, New Custom House, Mumbai.)

Horizon Cleford Private Limited .....**Appellants**
(CB License No. 11/2427)
No.405, Ghanshyam Enclave
Near Lalji Pada Signal, Link Road
Kandivali (West)
Mumbai – 440 067

VERSUS

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

Appearance:

Shri J.C. Patel, Advocate for the Appellants
Shri Ram Kumar, 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/85831/2025

Date of Hearing: 24.01.2025
Date of Decision: 02.06.2025

PER : M.M. PARTHIBAN

These appeals have been filed by M/s Horizon Cleford Private Limited, Mumbai (herein after, referred to as 'the appellants' for short) assailing the Order-in-Original CAO No.26/CAC/PCC(G)/SJ/CBS-Adj. dated 19.07.2024 (referred together as 'the impugned orders') passed by the Principal Commissioner of Customs, New Custom House, Mumbai.

2.1 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. An offence report in the form of Order-in-Original CAO No. ADC/MKS/104/2023-24 Adj.(X) ACC dated 23.12.2023 received in Customs

Brokers (CB) Section, New Custom House (NCH), reporting violation of CBLR, 2018. Preliminary investigation revealed that three Shipping Bills (S/Bs) No. 8986426, 8986316 and 8986318, all dated 19.11.2018, was filed by an exporter M/s Jamilar International Private Limited, New Delhi, a merchant exporter with higher/inflated prices of export goods viz. 'USB cables' with an intention of availing ineligible IGST refunds/benefits. These shipping bills were filed through the appellant CB at the Air Cargo Complex, Mumbai declaring over valued prices with the sole intention of availing substantially higher ineligible IGST refunds.

2.2 Further, physical verification about the business premises of the exporter M/s Jamilar International Private Limited revealed that they were not traceable and the summons issued could not be delivered, and the exporter did not participate in the investigation. The market survey conducted by the Customs investigation agency redetermined value of all the three shipping bills as per Customs (Determination of Value of Export Goods) Rules, 2007 at Rs.28,08,000/- as against the declared value of Rs.2,18,02,500/-. Thus, it appeared that as against the actual IGST refund of Rs.1,68,480/- eligible to the exporter, they had claimed substantially higher amount of Rs.13,08,150/- in a fraudulent manner. Further, the investigation also indicated that there were also certain past exports through four S/Bs, in which higher IGST refunds had already been sanctioned to the exporter M/s Jamilar International Private Limited for an amount of Rs.47,89,332/-. As against the summons issued to exporter, Shri Devendra Kumar Yadav, General Manager participated in the investigation proceedings and gave his statement dated 05.12.2024; further, statements were recorded from other persons concerned including the Shri Nilesh Desai, employee of appellants CB. From the above investigation, it was alleged by the department that the appellants CB firm had played the role of facilitating such exports by mis-use of documents with the intention of availing undue IGST refunds and other export incentives in a fraudulent manner.

2.3 On the above basis 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) and 10(n) of CBLR, 2018. Accordingly, he had initiated show cause proceedings by issue of notice No. 37/2023-24 dated 27.02.2024 for initiating inquiry proceedings under Regulation 17 *ibid*, against violations of CBLR as above.

2.4 Upon completion of the inquiry, a report dated 25.06.2024 was submitted by the Inquiry Authority concluding that the appellants CB has failed to adhere to/abide by the provisions of Regulations 10(d), 10(e) and 10(n) of CBLR, 2018. Accordingly, the Principal Commissioner of Customs (General), Mumbai, being the licensing authority had passed the impugned order dated 19.07.2024 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(n) of CBLR, 2018 have been countered by them. One of the main arguments advanced by the Learned Advocate against the impugned order dated 19.07.2024, is that learned Principal Commissioner had not considered the factual details submitted by them during the adjudication proceedings and passed the impugned order in a mechanical manner. He further stated that the departmental officers of Customs Preventive, Delhi had verified the premises of exporter M/s Jamilar International Private Limited and submitted a report dated 01.08.2019 which disclosed that two addresses mentioned in the GST registration could not be located and the addresses of the Directors of the exporter were existing but no person with the name of the Directors were found residing in those addresses. However, in the statement given by the exporter dated 05.12.2024 he had stated that they had admitted that the exporter had changed the address of exporter without informing DGFT. Since there is a change in the address of the exporter, subsequent to the exports, the findings of the learned Principal Commissioner that the exporter did not exist in the said address is factually incorrect. Further, there is no evidence on record to allege that the appellants have not advised the exporters properly, did not maintain records of transactions handled by them, identification of their client exporters as per prescribed KYC norms and hence, stated that there is no case made out by the Customs. In addition to this, he submitted that neither the value of the export goods have not been conducted in terms of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 nor any evidence has been placed on record to show that market inquiry was conducted to substantiate the claim of over valuation by the department.

3.2 Further, learned Advocate stated that the appellants CB did not had 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*. Further, the entire proceedings have been initiated after a delay of about four years after the incidence of exports and investigation, and separate action on such alleged offences having already taken in a separate proceedings vide SCN dated 01.02.2023.

3.3 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 Court of Bombay, in the respective cases mentioned below:

(i) *Mehul & Co. Vs. Commissioner of Customs (General), Mumbai* - 2019 (6) TMI 1594 - CESTAT Mumbai;

(ii) *Shasta Freight Services Pvt. Ltd. Vs.* Pr. *Commissioner of Customs, Hyderabad* - 2019 (368) E.L.T. 41 (Telengana) upheld by Hon'ble Supreme Court – 2022 (381) E.L.T. 436 (S.C.)

(iii) *World Cargo Movers Vs. Commissioner of Customs, New Delhi* - 2002 (139) E.L.T. 408 (Tri. - Del.)

(iv) *M.K. Shah & Co. Vs. Commissioner of Customs (Airport & ACC), Kolkata* – (2023) 2 Centax 34 (Tri. Cal.)

(v) *Kunal Travels (Cargo)* Vs. *Commissioner of Customs (Import & General)* - 2017 (354) E.L.T. 447 (Del.)

(vi) *S. Prakash Kushwaha & Co. Vs. Commissioner of Customs (Airport & General), New Delhi* – (2023) 2 Centax 173 (Tri. Del.)

(vii) *Bright Clearing & Carrier Pvt. Ltd. and Star Carriers Vs. Commissioner of Customs (Airport & General), New Delhi* – 2022 (11) TMI 935 – CESTAT Delhi

3.4 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, forfeiture of security deposit and imposition of penalty on the appellants is not sustainable.

4. Learned Authorised Representative (AR) reiterated the findings made by the Principal Commissioner of Customs, in the impugned order and submitted that all the violations under Regulation 10 *ibid*, has been examined in detail by the adjudicating authority. Thus, learned AR justified the action of Principal

Commissioner of Customs in suspension of the appellant's CB license, as well as 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 are Regulations 10(d), 10(e) and 10(n) of CBLR, 2018, and hence there are certain distinct charges framed against the appellants. 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 export of goods. These regulations are extracted and given below as follows:

> ***"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;*
>
> *...*
>
> *(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Service Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;*
>
> ***Procedure for revoking license or imposing penalty.***
>
> ***Regulation 17.*** *(1) The Principal Commissioner or Commissioner of Customs shall issue a notice in writing to the Customs Broker within a period of ninety days from the date of receipt of an offence report, stating the grounds on which it is proposed to revoke the license or impose penalty requiring the said Customs Broker to submit within thirty days to the Deputy Commissioner of Customs or Assistant Commissioner of Customs nominated by him, a written statement of defense and also to specify in the said statement whether the Customs Broker desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs.*
>
> *(2) The Commissioner of Customs may, on receipt of the written statement from the Customs Broker, or where no such statement has been received within the time-limit specified in the notice referred to in sub-regulation (1), direct the Deputy Commissioner of Customs or Assistant*

Commissioner of Customs, as the case may be, to inquire into the grounds which are not admitted by the Customs Broker.

(3) The Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, shall, in the course of inquiry, consider such documentary evidence and take such oral evidence as may be relevant or material to the inquiry in regard to the grounds forming the basis of the proceedings, and he may also put any question to any person tendering evidence for or against the Customs Broker, for the purpose of ascertaining the correct position.

(4) The Customs Broker shall be entitled to cross-examine the persons examined in support of the grounds forming the basis of the proceedings, and where the Deputy Commissioner of Customs or Assistant Commissioner of Customs declines permission to examine any person on the grounds that his evidence is not relevant or material, he shall record his reasons in writing for so doing.

(5) At the conclusion of the inquiry, the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, shall prepare a report of the inquiry and after recording his findings thereon submit the report within a period of ninety days from the date of issue of a notice under sub-regulation (1).

(6) The Principal Commissioner or Commissioner of Customs shall furnish to the Customs Broker a copy of the report of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, and shall require the Customs Broker to submit, within the specified period not being less than thirty days, any representation that he may wish to make against the said report.

(7) The Principal Commissioner or Commissioner of Customs shall, after considering the report of the inquiry and the representation thereon, if any, made by the Customs Broker, pass such orders as he deems fit either revoking the suspension of the license or revoking the license of the Customs Broker within ninety days from the date of submission of the report by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, under sub-regulation (5) :
***Provided** that no order for revoking the license shall be passed unless an opportunity is given to the Customs Broker to be heard in person by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.*

(8) Where in the proceedings under these regulations, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, comes to a conclusion that the F-card holder is guilty of grounds specified in regulation 14 or incapacitated in the meaning of the said regulation, then the Principal Commissioner of Customs or Commissioner of Customs may pass an order imposing penalty as provided in regulation 18:
***Provided** that where an order is passed against an F-card holder, he shall surrender the photo-identity card issued in Form F forthwith to the Deputy Commissioner of Customs or Assistant Commissioner of Customs.*

(9) Where in an offence report, charges have been framed against an F-card holder in addition to the Customs Broker who has been issued a license under regulation 7, then procedure prescribed in regulations 16 and 17 shall be followed mutatis mutandis in so far as the prescribed procedure is relevant to the F-card holder:
***Provided** that where any action is contemplated against a G-card holder alone under these regulations, then instead of authority referred to in sub-regulation (8), a Deputy Commissioner or Assistant Commissioner rank*

officer shall pass such order as mentioned in the said sub-regulation along with debarring such G-card holder from transacting the business under these regulations for a period of six months from such order :
Provided *further that where an order is passed against a G-card holder, then he shall surrender the photo identity card issued in Form G forthwith to the Deputy Commissioner of Customs or Assistant Commissioner of Customs.*
Explanation.—*Offence report for the purposes of this regulation means a summary of investigation and prima facie framing of charges into the allegation of acts of commission or omission of the Customs Broker or a F card holder or a G-card holder, as the case may be, under these regulations thereunder which would render him unfit to transact business under these regulations."*

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 (n) of Regulation 10 ibid as they did not advice the exporter properly on the need to file declaration with correct details; they did not exercise due diligence and report of any non-compliance by the exporter, to the DC/AC for necessary action. Further, t the exporter could not be located in the address furnished in the S/Bs during verification conducted by the department. Thus, the adjudicating authority had passed the impugned order confirming all the allegations of violation of above Regulations of CBLR, 2018 for justifying the suspension of the appellants CB license.

7.1 Further, plain reading of the above legal provisions of Regulation 17 of CBLR state in clear terms that the inquiry proceedings have to be followed as per the procedure prescribed in the Regulation 17 ibid. The following are the various steps involved therein in passing an order under Section 17 inquiry proceedings:

(i) Issue of Show Cause Notice to a CB against whom action has been proposed under CBLR

(ii) On the basis of written reply submitted by the CB, determine the grounds which have been accepted by him and those which have not been admitted by the CB, and appoint an Inquiry Officer to inquire into such grounds which are not admitted

(iii) Inquiry officer to take into account all necessary evidence, oral or documentary for ascertaining the correct position

(iv) opportunity for cross-examination of the persons examined in support of the evidence against the CB

(v) Preparation of the inquiry report containing the findings of the inquiry officer

(vi) Obtaining written representation from the CB, if he wish to submit any grounds against the inquiry report

(vii) Commissioner of Customs to consider the inquiry report, CB's representation and provide an opportunity of personal hearing before passing an adjudication order on the inquiry proceedings

(viii) Specific penalties against 'F' card holder, if case the Commissioner comes to a conclusion for such imposition, duly following the procedure as above.

The specific sub-regulation (7) of Regulation 17 ibid, provides the legal authority for the Principal Commissioner/ Commissioner of Customs to pass such orders as he deems fit, either revoking the suspension of the license or revoking the license of the Customs Broker within ninety days from the date of submission of the inquiry report. Inasmuch as the CBLR proceedings have been completed within the prescribed period of total 270 days (SCN to issue from 90 days of offence report + inquiry authority to submit report within 90 days of SCN + passing an order within 90 days of inquiry report) from the date of issue of receipt of offence report, there is no lacunae in following the prescribed procedure and time lines in the present case.

7.2 From the factual matrix of the case, it transpires that the alleged overvaluation in exports had taken place in respect of S/Bs filed during November, 2018; the investigation was initiated thereafter and even statements were recorded from Customs Brokers who had handled such exports and Shri Devendra Kumar Yadav, General Manager of exporter M/s Jamilar International Private Limited were also recorded on 05.12.2018. Upon completion of such investigation, the customs authorities have issued SCN dated 01.02.2023 to the exporters and the CBs as co-noticees. Further, the said SCN had also been adjudicated and on the basis of which the present proceedings under CBLR, 2018 had been initiated. Further, no specific evidence has been placed on record to show that there was involvement of the appellants CB in such overvaluation of the export goods. Therefore, we are of the prima facie view, that there is no specific grounds to evidentially prove that the appellants CB license is liable for suspension under Regulation 17 of CBLR, 2018.

8.1 We would now take up for examination each of the alleged violations of CBLR, 2018, one by one, as follows. In respect of Regulation 10(d) the adjudicating authority had found that the appellants CB's job is not limited to filing the documents as given by the exporter, but to question the true declaration of description, classification, licensing compliance and valuation before accepting the same; and the appellants CB was required to be cautious and curious about the proper value range of goods so as to advise and ensure the correct declaration of value. Learned adjudicating authority had stated in the impugned order at paragraph 10.3.4. that "*The CB is bound to know about the prevailing practice of over valuation of goods for export to take undue benefit of various export promotion schemes and IGST refund… From the above facts, it is clear that the appellants CB did not take necessary action to verify the fact that the goods were over-priced but the CB neither advised the exporter regarding over-valuation nor informed customs authority about the same as mandated in regulation 10(d) of CBLR, 2018."*

8.2 In the instant case, the ineligible claim for export incentives was found by the department only on the basis of specific investigation conducted by the ACC customs authorities, and hence the appellants CB cannot be found fault for the reason that they did not advise their client exporter to comply with the provisions of the Act. Further, the impugned order also indicated that out of 7 S/Bs filed by the exporter, 4 S/Bs were filed in the past, and these consignments were also allowed by customs authorities at the port of export. Thus, when the customs authorities were not aware of the non-genuineness of the prices, there is no possibility for the appellants CB to be aware of the same, and to bring it to the notice of the Deputy Commissioner of Customs (DC) or Assistant Commissioner of Customs (AC) about the mis-declaration of exported goods. Further, the finding given by the learned Principal Commissioner in the impugned order that the CB is expected to know about the over valuation of export goods to take undue benefit, does not reflect the correct position. At the most, the CB could be expected to be a prudent professional to thwart any attempt of violations, if any, designed by exporter/ importer and to protect the interest of customs/Government by informing the appropriate authorities about the same. Thus, we are of the considered view that the violation of Regulation 10(d) *ibid*, as concluded in the impugned order is not sustainable.

9.1 Learned Principal Commissioner of Customs (General) had come to the conclusion that the CB had violated the provision of Regulation 10(e) *ibid,* as they had failed to identity the over valuation of goods and to advice the exporter for filing the correct value of goods. Thus, he had concluded that the appellants CB are liable for violation of the Regulation 10(e) ibid.

9.2. The charges framed under CBLR, 2018 for which the adjudicating authority is required to give specific findings on the basis of inquiry proceedings conducted as per Regulation 17 and 18 ibid. Further, with respect of the value of export goods, the appellants CB did not impart any specific information to the exporter, rather it is the case that such information was provided by the exporter to the appellants CB. Thus, it is not feasible to sustain a charge on the appellants CB, that they did not exercise due diligence to impart correct information to their clients on the basis of market survey done much later after the exports in the past cases having been allowed for export by the very same Customs authorities at ACC, Mumbai. Therefore, we are of the view that conclusion arrived at by the Principal Commissioner of Customs (General) is without any basis of documents or facts, in the impugned order with respect to Regulation 10(e) *ibid*, and therefore it is not sustainable.

9.3 We find that the Hon'ble High Court of Delhi has held in the case of *Kunal Travels (Cargo) Vs. Commissioner of Customs (I&G), IGI Airport, New Delhi* reported in 2017 (354) E.L.T. 447 (Del.), that the appellants CB is not an officer of Customs who would have an expertise to identify mis-classification or over/under valuation of goods.

10.1 Learned Principal Commissioner of Customs (General) had come to the conclusion that the CB had violated the provision of Regulation 10(n) *ibid,* on the ground that the appellants had never met the exporter/IEC holder, and they were not careful and diligent in undertaking the KYC verification process about the background of exporter.

10.2 We find from the records, that the appellants CB had obtained the KYC documents from the exporter M/s Jamilar International Private Limited vide their authorization letter addressed to the Deputy Commissioner of Customs, General Undertaking letter of the exporter to comply with customs authorities for any demand of duty, submission of documents; and verified the existence of the exporter through the Certificate of Importer-Exporter Code issued by the Zonal Director General of Foreign Trade, Ministry of Commerce and Industry, Government of India, New Delhi indicating the name along with address, name of the Director; GST Registration Certificate in GST REG-06 dated 06.10.2018; signature and account verification letter from Kotak Mahindra Bank, Peeragarhi, New Delhi.

10.3 In this regard, we find that CBIC had issued instructions in implementing the KYC norms for verification of identity, existence of the importer/exporter by Customs Broker in Circular No. 9/2010-Customs dated 08.04.2010, and verification of any two documents among specified documents is sufficient for fulfilling the obligation prescribed under Regulation 10(n) of CBLR, 2018. We find that in the present case, the appellants CB had obtained the KYC documents and submitted the same to the Customs Department. Thus, we do not find any legal basis for upholding of the alleged violation of Regulation 10(n) *ibid* by the appellants in the impugned order on the above issue.

10.4 We find that in the case of *M/s Perfect Cargo & Logistics Vs. Commissioner of Customs (Airport & General), New Delhi* 2021 (376) E.L.T. 649 (Tri. - Del.), the Tribunal had decided the issue of KYC verification of the importer/exporter by the Customs broker and the requirements specified in the CBLR, 2018.

> *"34. The basic requirement of Regulation 10(n) is that the Customs Broker should verify the identity of the client and functioning of the client at the declared address by using, reliable, independent, authentic documents, data or information. For this purpose, a detailed guideline on the list of documents to be verified and obtained from the client is contained in the Annexure to the Circular dated April 8, 2010. It has also been mentioned in the aforesaid Circular that any of the two listed documents in the Annexure would suffice. The Commissioner noticed in the impugned order that any two documents could be obtained. The appellant had submitted two documents and this fact has also been stated in paragraph 27(a) of the order. It was obligatory on the part of the Commissioner to have mentioned the documents and discussed the same but all that has been stated in the impugned order is that having gone through the submissions of the Customs Broker, it is found that there is no force in the submissions. The finding recorded by the Commissioner that the required documents were not submitted is, therefore, factually incorrect.*
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> *35. The Commissioner, therefore, committed an error in holding that the appellant failed to ensure due compliance of the provisions of Regulation 10(n) of the Licensing Regulations."*

10.5 Further, we also find that the Hon'ble High Court of Delhi has held in the case of *Kunal Travels (Cargo) Vs. 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."*

10.6 From the above, we also find that the above orders of the Tribunal and higher judicial forum are in support of our considered views in this case in respect of the compliance with respect to Regulation 10(n) *ibid*.

11. In view of the foregoing discussions, we do not find any merits in the impugned order 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 on the appellants, inasmuch as there is no violation of regulations 10(d), 10(e) and 10(n) *ibid*, and the findings in the impugned order 19.07.2024 is contrary to the facts on record.

12. Therefore, by setting aside the impugned order dated 19.07.2024, we allow the appeal in favour of the appellants.

(Order pronounced in open court on 02.06.2025)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha