# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
## REGIONAL BENCH
## Court No.5

## Customs Appeal No. 85674 of 2015

(Arising out of Order-in-Original No. 67/2014-15 dated 25.02.2015 passed by the Commissioner of Customs (General), Mumbai)

**Getz Transport Logistics Pvt. Ltd.** **Appellant**
CB No.11/1909,
No.38, 3rd Floor, W.P. 199,
Maria Bhavan, St. George Hospital,
P.D'Mello Road, Fort,
Mumbai 400 001.

Vs.

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

Appearance:

Shri Madan G., Advocate, for the Appellant
Shri Deepak Sharma, Deputy Commissioner, Authorised Representative for the Respondent

**CORAM:**

**HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**
**HON'BLE MS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

Date of Hearing: 04.09.2025
Date of Decision: 11.11.2025

**FINAL ORDER No. 86781/2025**

PER: DR. SUVENDU KUMAR PATI

Imposition of Prohibition Order under Regulation 23 of CBLR, 2013 on the Appellant Customs Broker from operating in Mumbai Zone I, II and III of Mumbai Customs, is assailed before this forum by the Appellant Broker.

2. Fact of the case, as revealed from appeal paper book and other documents on record, is that the Appellant is a Customs Broker, who obtained Customs Broker Licence No. R-520/CHA-Chennai and extended its operation to Mumbai Customs Commissionerate under CHA No. 11/1909 with validity upto 21.03.2024. Upon examination of the goods imported through 10 Bills of Entry, Mumbai Customs noticed irregularity in description, quantity, valuation of those goods and after due proceedings, passed Prohibition order No. 67/2014-15 dated 26.02.2015 after

temporarily prohibiting the Appellant by its order dated 02.02.2015 from working in all sections of Mumbai Customs Zones I, II and III for violation of Regulations 11(a), 11(d), 11(k), 11(m) and 11(n) of the CBLR, 2013. In the meantime, upon receipt of investigation report and prohibition order from Mumbai, Adjudicating Authority at Chennai Customs suspended the licence of the Customs Broker on 06.05.2015 and confirmed its suspension on 25.05.2015. Appellant had preferred appeal before this Tribunal against the above referred prohibition order passed by Mumbai customs and before CESTAT, Chennai against the suspension order noted above. However, Hon'ble Madras High Court had quashed the show cause notice issued on 03.05.2015 issued under Regulation 20 proposing for revocation of licence and imposition of penalty, for which CESTAT at Chennai had allowed the Appellant's appeal No. C/41150/2015 in restoring its licence to operate at Chennai. Appellant seeks relief before this forum on the strength of Hon'ble Madras High Court order passed on 27.10.2015, that quashed the entire proceedings by setting aside the show cause notice that was allegedly initiated beyond the stipulated period of limitation.

3. During the course of hearing of the appeal, learned counsel for the Appellant, Mr. Madan G., Advocate, submitted that the impugned order dated 25.02.2015 confirming prohibition on the Appellant's licence is wholly untenable and unsustainable in law as that was subjected to formal enquiry proceedings under the CBLR, 2013 that was quashed by Hon'ble Madras High Court followed by CESTAT order in revocation of the suspension of the licence of the Appellant and, therefore, nothing survives to continue with the prohibition order that was passed as an interim order subject to the outcome of enquiry proceedings.

4. Learned AR, Mr. Deepak Sharma, Deputy Commissioner, objected to such submissions and supported the reasoning and rationality of the order passed by the Commissioner confirming the prohibition order.

5. We have gone through the case record, the written note and submissions filed by learned counsel for the appellant and the

orders passed by various authorities. At the outset, there is a requirement of reproduction of the operative part of the order of prohibition, so as to ascertain as to which part of the order is in force now, that is being challenged and there is a requirement of interference by this Tribunal. Para 28 and 29 of the same order reads:-

*"28. In view of the above, I am of the considered opinion that the prohibition of the licence needs to be continued to prevent interference in the process of investigation as also to prevent further misuse of the Customs Broker Licence. However, <u>I am equally aware of the fact that such an order of prohibition cannot continue in perpetuity and the ends of justice would be defeated if it were to continue without any time limit.</u> The matter has already been referred to Chennai Commissionerate for action in terms of Regulation 20 of CBLR and the provisions of the CBLR require inquiry proceedings to be completed and decision taken in a time bound manner. <u>If on the expiry of the time limit for inquiry proceedings, no decision is taken, the Customs Broker can approach the undersigned for a review of the present order.</u>*

*29. Accordingly, I pass the following Order:-*

*<u>ORDER</u>*

*I, Commissioner of Customs (General), therefore, in exercise of powers conferred under the provisions of Regulation 23 of CBLR, 2013 order that the prohibition of the Customs Broker Licence No. 11/1909 [PAN No. AACCG5950C] of M/s. Getz Transport Logistics Pvt. Ltd. ordered vide Order No. 66/2014-15 dated 02.02.2015 <u>is hereby continued pending inquiry proceedings under Regulation 20 of CBLR, 2013."</u>*

(Underlined to emphasize)

6. From the above noted paragraph, it is quite clear that there was a direction given to the appellant to approach the

Commissioner of Customs on the expiry of the time limit of enquiry proceedings, by which time if no decision is taken in the matter but the Appellant CHA had not approached the competent authority despite the fact that there is an observation in the order itself that such prohibition order cannot continue in perpetuity without any time limit. Further, going by Regulation 23 of CBLR, 2013, which is reproduced below for the sake of clarity, in view of non-obstinate/notwithstanding clause in CBLR, 2013, there is no restriction in continuing with the prohibition order, which is independent of the enquiry proceedings but learned Commissioner had generously made it conditional to the outcome of enquiry proceedings. Regulation 23 of the CBLR, 2013 reads:-

*"Prohibition. — Notwithstanding anything contained in these regulations, the Commissioner of Customs may prohibit any Customs Broker from working in one or more sections of the Customs Station, if he is satisfied that such Customs Broker has not fulfilled his obligations as laid down under regulation 11 in relation to work in that section or sections."*

7. Therefore, we are of the considered view that prohibition can stand independent of the enquiry but when learned Commissioner had ordered the suspension upto the end of enquiry that was dropped in view of Hon'ble Madras High Court's order, nothing survives in the order that would be required to be set aside here in this forum but as could be noticed from order No. 67/2014-15 dated 26.02.2015, validity of the registration made under Mumbai Customs Commissionerate under Regulation 72 of the CBLR, 2017, was expiring on 21.03.2024 and nothing is forthcoming on record as to if after enquiry was dropped on the basis of Hon'ble High Court's decision and after its registration in Mumbai Customs Commissionerate has expired, the Appellant had, at any point of time, approached the Commissioner of Customs, Mumbai to continue its operation from Mumbai stations. The final order passed by the Commissioner of Customs on the above noted date, i.e. 26.02.2015 having become infructuous, there is no requirement of any interference in the order passed by the Commissioner prohibiting the Appellant from doing operations

from Mumbai since its registration at Mumbai for such operation also has got expired on 21.03.2024. Hence the order:

## The order

The appeal stands dismissed being infructuous upon expiry of cause of action.

(Order pronounced in the open court on 11.11.2025)

**(Dr. Suvendu Kumar Pati)**
**Member (Judicial)**

**(R. Bhagya Devi)**
**Member (Technical)**

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