CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 87891 of 2025

[Arising out of Order-in-Original No. 14/2025-26-CBS dated 13.11.2025 passed by Commissioner of Customs (General), New Custom House, Mumbai Customs Zone-I, Mumbai]

Hind Ship Airways **.... Appellants**
(Customs Broker License Holder 11/672)
4th Floor, 1 Plot 89, Shri Krishna Bhuvan
P.D. Mello Road, Carnac Bunder, Chinch Bunder
Mumbai – 400 009.

Versus

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

APPEARANCE:

Shri Hans Raj Garg, Consultant for the Appellant

Shri Deepak Sharma, 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/85399/2026

Date of Hearing: 02.02.2026
Date of Decision: 09.03.2026

Per: M.M. PARTHIBAN

This appeal has been filed by M/s. Hind Ship Airways, Mumbai (herein after, referred to as 'the appellants', for short) assailing the Order-in Original No. 14/2025-26-CBS dated 13.11.2025 (referred to as 'the impugned order') passed by Commissioner of Customs (General), New Custom House, Mumbai Customs Zone-I, Mumbai.

2.1 In the impugned order dated 13.11.2025, the learned Commissioner of Customs (General), Mumbai in exercise of powers conferred upon him under Regulation 16(2) of the Customs Brokers Licensing Regulations, 2018 (CBLR) had passed an order for continued suspension of the Customs Broker (CB) license issued to the appellants for acting as a Customs Broker under Regulation 7(1) *ibid*, until completion of pending inquiry proceedings under

Regulation 17 *ibid*. This order is the result of action initiated by the learned Commissioner of Customs (General), Mumbai as a licensing authority under the CBLR, consequent to 'offence report' in letter F. No. DRI/ AZU/CI-1/ENQ-62(INT-25)/2025 dated 04.07.2025 received from the Additional Director, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit (DRI-AZU). In the said offence report it is stated that an importer M/s Shabir and Sons Eco Exim Private Limited, Vadodara had, vide Bill of Entry (B/E) Nos. 2383298 dated 30.05.2025 and 2402654 dated 31.05.2025 filed in JNCH, Nhava Sheva seaport and in earlier 11 past cases, imported "Used Tyre Scrap" which are restricted for import in terms of the Foreign Trade Policy ITC-HS, by misusing the license issued by the Directorate General of Foreign Trade (DGFT) for import of '10-mesh rubber crumb/tyre scrap'. Further, it is reported that Special Import License (SIL) issued for a specified quantity and value mentioned therein, was debited for higher value/quantity, for which the importer is not entitled to. Since the appellants CB is one of the customs broker who had handled such imports, in terms of the voluntary statement given by one Shri Amrendra Kumar Amar, Proprietor of M/s Harsh Clearing & Forwarding in which he had stated that he used the CB license of the appellants in clearance of the aforesaid imported goods. Thus, pending finalization of investigation, the same was informed by DRI-AZU to the jurisdictional Commissioner, who had come to the conclusion that the appellants had played a role in the violations of over debiting of SIL license and aforesaid illegal importation.

2.2 Consequent to the above offence report, it was alleged that the appellants CB unlawfully rented out their CB license, did not meet the importer nor obtained the requisite authorization; allowed customs clearance work to be handled by person, other than their employee; did not advise their client; and did not exercise due diligence in discharging their obligations as required under sub-regulations 1(4), 10(a), 10(b), 10(d) and 10(e) of CBLR, 2018. On such basis, the learned Commissioner had come to the conclusion that the appellants CB had prima facie failed to fulfill their responsibility as per provisions of CBLR, 2018 for ordering immediate suspension under Regulation 16(2) of CBLR, 2018 vide Order No. 10/2025-26 CBS dated 17.10.2025. After giving a post decisional hearing on 31.10.2025, the licensing authority i.e., Commissioner of Customs had ordered for continued suspension of the CB license of the appellants vide impugned order dated 13.11.2025, pending inquiry proceedings under Regulation 17 ibid, against violations of CBLR as above. Feeling aggrieved with the impugned order, the appellants have preferred this appeal before the Tribunal.

3.1 Learned Consultant for the appellants contends that all the allegations of violation of Regulations 1(4), 10(a), 10(b), 10(d) and 10(e) of CBLR, 2018 have been countered by them on merits of the case. One of the main arguments advanced by the learned Consultant is that on completion of the investigation by DRI-AZU in the case reported in offence report, DRI-AZU had proposed penal charges under Section 112 of the Customs Act, 1962 against the appellants CB and under Section 114AA ibid against Shri Abdul Wahad Abubaka Surty, Proprietor of the appellants CB in the show cause proceedings, for knowingly involved in illegal activities undertaken by the importer. In the elaborating the same further, he stated that since they have been made as party/noticee to the show cause proceedings vide Show Cause Notice (SCN) dated 15.12.2025 issued against the importer and the CBs who had handled such imports, only upon the outcome of the same, further action could be initiated in respect of such allegations. He further submitted that this crucial evidence in support of the appellants have not been considered by the learned Commissioner, and the suspension of the CB license have been carried out in a mechanical manner. Therefore he pleaded that the impugned order arising from such non-application of mind, is liable to be dismissed.

3.2 He further submitted that since the regular inquiry proceedings have been initiated against the appellants CB vide SCN dated 18.12.2025, all the alleged violations are being duly examined in terms of the Regulation 17 of CBLR and therefore there is no necessity for continuing the immediate suspension during the pendency of such inquiry proceedings, as it affects the continuance of the appellants CB business and had adversely impacted the livelihood of their employees. In this regard, he relied upon the instructions issued by the CBIC vide No. 24/2023 dated 18.07.2023.

3.3 In support of their stand, the learned Consultant had relied upon the following decisions of the Tribunal and the judgement of the Hon’ble High Court of Madras, in the respective cases mentioned below:

(i) *Thiru Rani Logistic Private Limited. Vs. Commissioner of Customs, Chennai(VIII), Custom House* - 2019 (1) TMI 736 Madras High Court

(ii) Sai Dutta Shipping Agency Private Limited Vs. Commissioner of Customs - 2019 (369) E.L.T. 954 (Tri. - Mumbai)

(iii) *Vijendra Singh Vs. Commissioner of Customs (Airport & General), New Customs House, New Delhi* – 2024 (1) TMI 685 – CESTAT New Delhi upheld by Hon'ble Supreme Court – (2025) 31 Centax 107 (S.C.)

(iv) *Commissioner of Customs, Chennai Vs. OPMS Clearing and Forwarding Agencies Pvt. Ltd*. - 2025 (11) TMI 390 – CESTAT Chennai

3.4 In view of the above reasons, learned Consultant pleaded that the case of violation by the appellants for illegal clearance of imported goods by over-debiting of SIL licenses, for immediate cancellation of their CB license and its continuation, is not sustainable.

4. Learned Authorized Representative (AR) reiterated the findings made by the Commissioner of Customs in the impugned order and submitted that all the violations under Regulation 10 *ibid*, has been examined in detail by the Commissioner. Thus, learned AR justified the action of Commissioner of Customs in immediate suspension of the appellant's CB license, as well as continued suspension of the CB license 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. The issue involved herein is to decide,

(i) whether the action taken for immediate suspension of the appellants Customs Broker and its continuation is legally sustainable in terms of CBLR, 2018 or not.

The specific sub-regulations which were alleged to have been violated by the appellants are Regulations 1(4), 10(a), 10(b), 10(d) and 10(e) of CBLR, 2018, and hence the issue to be decided is also

(ii) whether such distinct charges framed against the appellants enable the immediate suspension action and its continuation under Regulation 16 of the CBLR, 2018.

7.1 We find that the Regulation 1(4) provide for non-transferability of CB license and 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. Further, Regulations 16 & 17 *ibid* provide the procedure to be followed by the licensing authority is immediate suspension and regular suspension proceedings. These regulations are extracted and given below as follows:

*"**Regulation 1. Short title, commencement and application: -***
(1) These regulations may be called the Customs Brokers Licensing Regulations, 2018.
(4) Every license granted or renewed under these regulations shall be deemed to have been granted or renewed in favour of the licensee, and no license shall be sold or otherwise transferred.

Regulation 10. Obligations of Customs Broker: -
A Customs Broker shall -
(a) obtain an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(b) transact business in the Customs Station either personally or through an authorized employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;
…
(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, 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; ***.....***

Regulation 16. Suspension of license: -
(1) Notwithstanding anything contained in regulation 14, the Principal Commissioner or Commissioner of Customs may, in appropriate cases where immediate action is necessary, suspend the license of a Customs Broker where an enquiry against such Customs Broker is pending or contemplated:

Provided *that where the Principal Commissioner or Commissioner of Customs may deem fit for reasons to be recorded in writing, he may suspend the license for a specified number of Customs Stations.*

(2) Where a license is suspended under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case maybe, shall, within fifteen days from the date of such suspension, give an opportunity of hearing to the Customs Broker whose license is suspended and may pass such order as he deems fit either revoking the suspension or continuing it, as the case may be, within fifteen days from the date of hearing granted to the Customs Broker:

Provided *that in case the Principal Commissioner of Customs or Commissioner of Customs, as the case maybe, passes an order for continuing the suspension, further procedure there after shall be as provided in regulation 17.*

***Regulation 17. Procedure for revoking license or imposing penalty** : -*
(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 maybe, 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 maybe.*

(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 17shall 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.*

7.2 We find that the Commissioner of Customs had come to the conclusion that the appellants CB had violated the above stated Regulation 1(4) and sub-regulations (a), (b), (d) and (e) of Regulation 10 ibid, as they rented out their CB license to Shri Amrendra Kumar Amar; and did not discharge their obligations since they did not meet the importer nor obtained the requisite authorization; allowed customs clearance work to be handled by persons, other than their employee; did not advise their client; and did not exercise due diligence in discharging their duties and obligations in handling customs work. Thus, the adjudicating authority had passed the impugned order confirming all the allegations of violation of above Regulations of CBLR, 2018 for justifying the continued suspension of the appellants CB license. Whereas, in terms of the Regulation 16 ibid, what is required to be done is to evidentially provide for the appropriateness for immediate suspension action of the CB license and its continuation, pending regular inquiry proceedings under Regulation 17 ibid. However, we find that there is no record to show such a procedure prescribed has been followed in this case. Therefore, we find that the impugned order is not in conformity with the provisions of CBLR, 2018.

7.3 From plain reading of the provisions of Regulation 16(1) of CBLR, 2018, it transpires that the licensing authority i.e., Commissioner of Customs may, suspend the license of a Customs Broker only in appropriate cases where immediate action is necessary, and where an enquiry against such Customs Broker is pending or contemplated. Further, even in such cases, a post decisional hearing is required to be given, and a reasoned order is required to be passed either revoking the suspension or continuing it, as the case may be, justifying the reasons to be recorded in writing.

7.4 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) Principal 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.

7.5 From the factual matrix of the case, it transpires that the alleged over-debiting of SIL license of the importer, than the permitted quantity/value and mis-declaration of goods had taken place in respect of 2 live B/Es filed on 30th and 31st May, 2025; and the past 9 consignments of imports during January, 2025 and 2 more consignments on 08.02.2025 and 19.05.2025. The investigation conducted had come to the conclusion that the act of debiting the SIL license of the importer with correct quantity/value etc. is also the responsibility of the customs broker. In this regard, three customs brokers who were made responsible for over-debiting are M/s Star India for 31.6 MTs of assessable value of Rs.3,58,766/-; M/s Das Cargo Logistics for 6714 MTs of assessable value of Rs.6,10,30,766/-; and M/s Hind Ship Airways for 7.8 MTs of assessable value of Rs.87,160/-. Upon completion of such investigation, the customs authorities have issued SCN dated 15.12.2025 to the importer M/s Shabbir and Sons Eco Exim Pvt. Ltd. and the said three CBs as co-noticees. As the said SCN was issued on 15.12.2015, therefore the learned Commissioner could not have had the knowledge that the appellants are the least involved in the aforesaid case, since his order for continuation of immediate suspension was issued on 12.11.2025. However, the basis tenets of any adjudication order under CBLR is to provide the basis on which the allegations of failure to fulfill the obligations of CBLR are found to have been proved on the basis of evidences placed before him and on the basis of his findings arrived at from such evidences establishing the actual committing of violations for taking action on the appellants CB. On the other hand, the learned Commissioner of Customs in the impugned order dated 13.11.2025, had straight away gone into the conclusion by giving his findings that the appellants CB had violated Regulation 1(4) and sub-regulations (a), (b), (d) and (e) of Regulation 10 of CBLR, 2018, even before an independent inquiry proceedings have been initiated.

7.6 From the above discussion and analysis, we find that there is no justification given by the learned Commissioner of Customs in the impugned order for invoking the provisions of immediate suspension and its continuation, for an alleged act done by the importer in over-debiting the SIL licenses held by him, through mis-declaration of the goods. Since, the past eleven consignments have been cleared at the same port, prior to the interception of two live consignments, it cannot be said that the appellants in collusion with importer had done such act, particularly when the appellants had least role to play in such clearances as evidenced in the SCN issued to such importer vide SCN dated 15.12.2025. Therefore, we are of the considered view, that there are no specific grounds to evidentially prove that immediate suspension of the appellants CB license is required as an appropriate case, for initiating action under Regulation 16 of CBLR, 2018.

7.7 In this regard, we find that Central Board of Indirect Taxes and Customs (CBIC) had issued certain instructions to all the Chief Commissioners/ Commissioners of Customs about the various references received about suspension of CB licenses being resorted to by the licensing authorities even in cases which do not merit immediate suspension of CB license. As the CBIC instruction No.24/2023 dated 18.07.2023 was issued in the context of the problems faced by the trade with respect to immediate suspension being invoked in a number of cases, it is necessary that the impugned order also needs to be examined from such perspective, as to whether such action taken in the impugned order is disruptive or not, and also whether it is in conformity with the instructions of CBIC, which is meant to bring in uniformity in implementation of the CBLR, 2018 among the Customs field formations in terms of Section 151A of the Customs Act, 1962. The extract of said instructions dated 18.07.2023 is extracted and given below:

"Instruction No. 24/2023

F. No. 520/01/2023-Cus.VI
Government of India
Ministry of Finance,
Department of Revenue
Central Board of Indirect Taxes and Customs
***

Room No. 252A, North Block, New Delhi
Dated: 18.07.2023

To,
All Principal Chief Commissioner/Chief Commissioner of Customs/ Custom (Preventive),
All Principal Chief Commissioner/Chief Commissioner of Central Tax and Customs,
All Principal Commissioner/Commissioner of Customs /Custom (Preventive),
All Principal Commissioner/Commissioner of Central Tax and Customs.

Subject: Suspension of Licence of Customs Broker – regarding Madam/Sir,

The undersigned is directed to say that references have been received in the Board that often the suspension of Customs Broker licence is resorted even in the cases which do not merit immediate suspension of licence. It is represented that this may be disruptive, especially in the case of small enterprises of Custom Brokers.

2. The matter has been examined. The Regulation 16 of CBLR, 2018 provides that notwithstanding anything contained in Regulation 14, the Commissioner of Customs may, in appropriate cases where immediate action is necessary, suspend the licence of a customs broker, where the enquiry against such customs broker is pending or contemplated.

3. Since the power is specified to be exercised in specified circumstances, that is, the appropriate cases where immediate action is necessary, it

> *indicates that suspension is not visualized for application in a manner routine or mechanical or in every case. This aspect is to be kept in view by the Commissioner of Customs in the course of considering a proposal to suspend the licence of a customs broker. Before doing so, the Commissioner should also take the care also of recording his/her reasons as to why it is considered an appropriate case where immediate action of suspension is necessary."*

Plain reading of above instructions reveals that there is twin requirement of appropriateness of the case, as such action is not contemplated in every case. These are (i) the grounds for invoking immediate suspension action should be indicated so as to demonstrate that it is not an exercise undertaken in a mechanical or routine manner; and (ii) that the reasons for such immediate suspension should be recorded. These are to be fulfilled for taking action on immediate suspension of CB license under Regulation 16 of CBLR, 2018. From the facts of the case, it is clear that there is no ground or evidence produced by the department to implicate the appellants CB in mis-declaration of import goods and in over-debiting of SIL licenses. In fact, even in the proceedings initiated for the customs offences against the importer, the appellants CB is no more a co-noticee for any action to be taken against them and proceedings against the appellants have come to an end. Hence, there existed no ground in order to claim that the learned Commissioner had gone by his preponderance of probability, in order to decide that the present case is an appropriate case for immediate suspension, on the basis of his subjective satisfaction of the facts and evidences. There is neither such basis recorded by learned Commissioner of Customs nor there exists any facts or documents evidencing such ground. Hence, we are of the considered opinion, that the impugned order is contrary to the requirement of the provisions of Regulation 16 of CBLR, 2018 and therefore it does not stand the scrutiny of law.

8.1 On the basis of above discussion on the crux of the grounds of appeal against the impugned order, it is hereby made very clear that we are not examining the allegations of violation of various Regulations under CBLR against the appellants, as it is pre-mature inasmuch as the licensing authority i.e., Commissioner of Customs is yet to finally pass a speaking order under Sub-regulation (8) of Regulation 17 of CBLR, 2018. We are also therefore not expressing our opinion on any of the alleged violations of Regulation 10 *ibid*, as there is an independent inquiry proceeding that is required to be conducted by the jurisdictional Customs Commissionerate as licensing authority and on which a speaking order is required to be passed by him in terms of Regulation 17 of CBLR.

8.2 In view of the above analysis of the legal provisions under Regulation 16 and 17 of CBLR, 2018 and on the facts of the case, we find that the impugned order dated 13.11.2025 is liable to be set aside, as it does not stand the scrutiny of law.

8.3 In view of the foregoing discussions, we do not find any merits in the impugned order 13.11.2025 passed by the learned Commissioner of Customs, in continued suspension of the CB license of the appellants, inasmuch as there is no finding given by the Commissioner of Customs for displaying the appropriateness of the case for invocation of such action, and justifying the continued suspension of CB license under Regulation 16 of CBLR, 2018. Further, the impugned order is also not sustainable as it has failed to establish the role of appellants CB in the alleged over-debiting of SIL license with respect to import goods, as the appellants CB had not handled those imports.

9. Therefore, by setting aside the impugned order dated 13.11.2025, we allow the appeal in favour of the appellants. We also direct the learned Commissioner of Customs to complete the inquiry proceedings under Regulations 17 of CBLR, 2018 expeditiously, preferably within a period of six months from receipt of a copy of this order. Consequently, the appellants CB firm is entitled to carry on its business as CB with immediate effect, for which the jurisdictional Commissioner shall issue necessary order for compliance.

(Order pronounced in open court on 09.03.2026)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM