

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
1st Floor, WTC Building, FKCCI Complex, K. G. Road,
BANGLORE-560009

COURT-2

Customs Appeal No.26405 of 2013

[Arising out of the Order-in-Original No.01/2012-Cus. Tech (Commr.) dated 6.11.2012 passed by the Commissioner of Central Excise, Customs and Service Tax, Thiruvananthapuram.]

Commissioner of Central Excise and Customs

Thiruvananthapuram.

....Applicants

Vs.

M/s. Bon Freight

ANRA, No.37A, Ayanikkadu Nagar,
Palkulangara,
Thiruvananthapuram – 695 024.

....Respondents

Appearance:

Mr. K. A. Jathin,
Dy. Commissioner (AR)

....For Applicants

Vs.

None

.... For Respondents

CORAM:

Hon'ble MR. P. A. AUGUSTIAN, MEMBER (JUDICIAL)
Hon'ble MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Date of Hearing: 07.07.2023

Date of Decision: 14.07.2023

FINAL ORDER No. 20690 / 2023

Per R. BHAGYA DEVI:

This appeal is filed by the Revenue against Order-in-Original No.01/2012 Cus. Tech. (Commr.) dated 6.11.2012 passed by the

Commissioner of Customs and Central Excise,
Thiruvananthapuram.

2. The respondent, M/s. Bon Freight, are holders of regular Custom House Agents (CHA) and they have been transacting business in the Trivandrum Customs House. Revenue alleged that Shri K. T. Soman, a G Card Holder, was authorised by the respondent to act on their behalf. Mr. K. T. Soman had committed irregularities in clearance of unaccompanied baggage and also tried to influence the officers working Customs House. Therefore, the respondent was held responsible for violating the provisions of Regulation 19(8) of Custom House Agent License Regulation, 2004, and the Assistant Commissioner suspended the CHA license. Aggrieved by this order, respondent filed an appeal before Commissioner. The learned Commissioner revoked the suspension of CHA licence of the respondent on the ground that no conclusive evidence was produced as a proof of direct involvement of the respondent in the alleged illegal clearances of the unaccompanied baggage. Aggrieved by this order of the Commissioner, Revenue is in appeal before us.

3. Shri K. A. Jathin, learned Authorised Representative for the Revenue placed a letter dated 1.6.2023 from the Assistant Commissioner of Customs, Cochin stating that the license of the respondent has been revoked and is renewed up to 23.05.2028, hence the matter has become infructuous.

4. None for the respondent.

5. In view of the submission made by the Revenue, the appeal is dismissed as infructuous.

*(Order pronounced in open court **14.07.2023.**)*

(P. A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

RV