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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **CUSAA 55/2025 & CM APPLs. 16510/2025 & 16511/2025**

COMMISSIONER OF CUSTOMS AIRPORT AND GENERAL

.....Appellant

Through: Mr Gibran Naushad, Senior Standing
Counsel with Mr Harsh Singhal,
Advocate.

versus

M S ENTIRE LOGISTICS PVT LTD

.....Respondent

Through: None.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE RAJNEESH KUMAR GUPTA

ORDER

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21.03.2025

1. This hearing has been done through hybrid mode.
2. The present appeal has been filed by the Appellant - Commissioner of Customs (Airport and General), New Delhi under Section 130 of the Customs Act, 1962 challenging the impugned order bearing no. FO/C/A/58115/2024-CU[DB] dated 28th August, 2024 passed by Customs, Excise & Service Tax Appellate Tribunal (hereinafter 'CESTAT'), New Delhi by which the Order-in-Original passed by Office of the Commissioner of Customs (Airport & General), New Delhi dated 14th February, 2024 has been set aside by the CESTAT.
3. The ground on which the CESTAT has proceeded against the Show Cause Notice dated 22nd August 2023 is that the same was absolutely vague and ambiguous and none of the allegations were fully spelt out in the said Show Cause Notice.
4. Mr. Naushad, Id. Sr. Standing Counsel appearing for the Appellant



submits that in the meantime, the licence of the Respondent Exporter has also expired and the security deposit has also been forfeited.

5. Further, the Order-in-Original dated 14th February, 2024 had actually directed cancellation of licence and forfeiture of security deposit along with Rs.50,000/- as penalty. The relevant portion of the said order reads as under:

“In exercise of powers conferred in terms of Regulations 18 & 22 read with Regulation 20 (7) of CBLR, 2013 read with Regulation 14 & 18 and Regulation 17 (7) of CBLR, 2018,

(i) I hereby revoke the CB Licence No. R-05/DEL/CUS/2017 (PAN No. AABCE7664A) presently valid upto 22.01.2025 of M/s Entire Logistics Pvt. Ltd., (PAN No. AABCE7664A);

ii) I direct the CB to immediately surrender the Original CB License No. R- 05 /DEL/CUS/2017 (PAN No. AABCE7664A) presently valid upto 22.01.2025 along with all 'F/G/H' Cards issued there under;

(iii) I order for forfeiture of the whole amount of security deposit furnished by them in terms of Regulation 18 and Regulation 20 of CBLR, 2013 read with Regulation 14 and Regulation 17 of CBLR, 2018;

(iv) I impose a penalty of Rs. 50,000/- on M/s Entire Logistics Pvt. Ltd., (PAN No. AABCE7664A) under the provisions of read with Regulation 22 and Regulation 20 of CBLR. 2013 read with Regulation 18 of CBLR 2018 and Regulation 17 of CBLR, 2018.”

6. Thus, in effect, the impugned order does not have a major impact but the concern of the Department is that all the findings in the Order-in-Original dated 14th February, 2024 have been set aside.



7. Issue notice.
8. Let a reply be filed within four weeks from the date of service.
Rejoinder thereto be filed within two weeks thereafter.
9. List before the Joint Registrar on 21st April, 2025.
10. List before the Court on 8th July, 2025.

PRATHIBA M. SINGH, J

RAJNEESH KUMAR GUPTA, J

MARCH 21, 2025

Rahul/ck