IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 18.09.2015

Coram

The Honourable Mr.Justice V.RAMASUBRAMANIAN
and
The Honourable Mr.Justice K.RAVICHANDRABAABU

Civil Miscellaneous Appeal No.2046 of 2015
and
M.P.No.1 of 2015

The Commissioner of Customs
(Sea Port Import)
Customs House
No.60, Rajaji Salai
Chennai 600 001. ... Appellant

-vs-

1. The Customs, Excise and Service Tax
Appellate Tribunal, South Zone Bench
Shastri Bhavan Annexe
I Floor, 26, Haddows Road
Chennai 600 006.

2. M/s.Master Cargo Services
rep.by its Managing Partner
Sh.T.R.Jayakumar
New No.23, Old No.11, 2nd Floor
A1-Mamoor, Vepery High Road
Periamet, Chennai 600 003. ... Respondents

Civil Miscellaneous Appeal filed under Section 130 of the Customs Act, 1962 as against the order passed by the Customs, Excise and Service Tax Appellate Tribunal, Chennai in Final Order No.40770 of 2014 dated 21.10.2014.

For Appellant : Mr.K.Mohanamurali
Senior Standing Counsel for Customs

For Respondents : Mr.S.Murugappan for R2
R1-Tribunal

JUDGMENT

(The Judgment of the Court was made by V.RAMASUBRAMANIAN,J.)

The Revenue has come up with the above appeal under Section 130 of the Customs Act, 1962 raising primarily a substantial question of law, as to whether the Tribunal was right in quashing an order of suspension of the Customs House Agent licence of the second respondent herein or not?

2. Heard Mr.K.Mohanamurali, learned Senior Standing Counsel for the appellant. Mr.S.Murugappan, learned counsel takes notice for the Caveator.

3. The second respondent herein is operating with a valid Customs House Agent licence bearing No.R.227/CHA. The licence is valid only upto 30.11.2014.

4. After the receipt of an investigation report, which pointed to certain irregularities, a show cause notice was issued to the second respondent. Eventually, an order dated 11.05.2012 was passed, suspending the licence of the second respondent in terms of Regulation 20(2) of the Customs House Agents Licensing Regulations, 2004. After the second respondent made a written submission, an order dated 06.06.2012 was passed, directing the continuation of the suspension in terms of Regulation 20(3). The appeal filed by the second respondent was allowed by Customs, Excise and Service Tax Appellate Tribunal [CESTAT] by order dated 21.10.2014, by following the orders passed by this Court to the effect that no show cause notice was issued within the period of time stipulated under the Regulations. Aggrieved by the said order, the Revenue is on appeal.

5. At the outset, the question of law raised by the Revenue has alreadyb een answered against the Revenue in several decisions of this Court, one of which, was in CMA No.1422 to 1426 of 2014 dated 27.06.2014 In any case, the licence of the second respondent has expired on 30.11.2014. The question of renewal is already pending adjudication in a writ appeal. Hence, the question raised here, has been reduced only to a question of academic importance and nothing more. Therefore, the appeal is dismissed. No costs. Consequently, the connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

vj2

To

1. The Customs, Excise and Service Tax
   Appellate Tribunal, South Zone Bench
   Shastri Bhavan Annexe
   I Floor, 26, Haddows Road
   Chennai 600 006.

2. The Commissioner of Customs
   (Sea Port Import)
   Customs House
   No.60, Rajaji Salai
   Chennai 600 001.

+1cc to M/s. K. Mohanamurali, Advocate, S.R.No.50951
+1cc to M/s. S. Murugappan, Advocate, S.R.No.51095

MP(CO)
EU(14/10/2015)

C.M.A.No.2046 of 2015