

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 06.03.2015

CORAM

THE HONOURABLE MR. JUSTICE R.SUDHAKAR
AND
THE HONOURABLE MR. JUSTICE R.KARUPPIAH

C.M.A. NO. 1600 OF 2008

The Commissioner of Customs (Exports)
No.60, Rajaji Salai
Custom House, Chennai 600 001.

...Appellant

- Vs -

1. M/s.Neptune Cargo Movers
Old No.73, New No.86
Moore Street, 1st Floor
Chennai 600 001.
2. Customs, Excise & Service
Tax Appellate Tribunal
South Zonal Bench
Shastri Bhavan Annexe
1st Floor, 26, Haddows Road
Chennai 600 006.

...Respondents

Appeal filed under Section 130 of the Customs Act against the order dated 23.2.07 passed by the Customs, Excise & Service Tax Appellate Tribunal, South Zonal Bench, Chennai, made in Final Order No.173/07.

For Appellant : Mr. T.Chandrasekaran

For 1st Respondent : Not ready in notice

JUDGMENT
(DELIVERED BY R.SUDHAKAR, J.)

Aggrieved by the order of the Tribunal in dismissing the appeal filed by it, the appellant/Revenue is before this Court by filing the present appeal.

2. The subject matter of the present appeal before the Tribunal is the suspension of licence of the Custom House Agent. The Tribunal has, however, dismissed the appeal filed by the Revenue on the question of limitation. However, it is submitted by the learned counsel for the appellant that the period of suspension ordered against the respondent was for a period of 18 months from 23.8.05, which has come to an end on 23.1.07. Since the period is already over, it is therefore submitted that nothing further survives for adjudication. It is further submitted by Mr.Chandrasekaran, learned standing counsel for the appellant that the respondent as on date is in possession of a valid licence.

2. Since the period of suspension is already over and further the respondent is having the licence, this issue does not require further consideration. In view of the above, this appeal is closed.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

GLN

To

1. The Commissioner of Customs (Exports)
No.60, Rajaji Salai
Custom House, Chennai 600 001.
2. Customs, Excise & Service
Tax Appellate Tribunal
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1 CC to Mr. T.Chandrasekaran, Advocate SR.No. 12775

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KSJ (CO)
PSI (24.03.2015)