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

\+ **<u>CUSA.C. 1/2017 & CM Nos. 6899-6900/2017</u>**

COMMISSIONER OF CUSTOMS ..... Petitioner
Through: Mr. Harpreet Singh, Advocate.

Versus

YOGESH KUMAR ..... Respondent
Through: Mr. Piyush Kumar and Ms. Tanvi Piyush, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

<u>O R D E R</u>

% 20.02.2017

1. This appeal by the Revenue challenges an order of the Customs Excise and Service Tax Appellate Tribunal (CESTAT), whereby the adjudication and appellate order revoking the respondent's Customs House Agent's (CHA) licence was set aside. The allegations levelled against the respondent were that as a customs' broker it had not fulfilled the obligations cast on it inasmuch as there was no proper verification of the particulars of the party which it sought to represent. The Tribunal relied upon a previous ruling ***Setwin Shipping Agency Vs. CC (General), Mumbai - 2010 (250) ELT 141 (Tribunal-Mumbai)***, and held that in the facts and circumstances of the case, the interpretation that the respondent was under an obligation to physically verify the particulars, was misplaced.

2. This Court notices that the CESTAT construed the provisions of Regulation 11 and the Board Circular of 08.04.2010 and found that the partnership firm involved in the import of consignment was an existing concern, duly registered under a partnership deed and two existing partners and that its IEC copy, PAN Card, telephone bill of the firm, Voter ID of the partners, copy of the partnership deed have been verified by the respondent.

3. Having regard to the factual nature of the controversy and the findings, which cannot be faulted and as held in ***Commissioner of Customs Vs. Him Logistics Pvt. Ltd.*** (CUSAA No.31/2016 – decided on 23.12.2016), we are of the opinion that no substantial question of law arises.

4. The appeal and the accompanying applications are, therefore, dismissed.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

FEBRUARY 20, 2017
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