

Jsn

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY  
ORDINARY ORIGINAL CIVIL JURISDICTION**

**CUSTOMS APPEAL NO. 1 OF 2018**

|                                          |               |
|------------------------------------------|---------------|
| Ahuraz Shipping & Clearing Co. Pvt. Ltd. | ... Appellant |
| <i>Versus</i>                            |               |
| The Commissioner of Customs (Import)     | ...Respondent |

---

Mr. Jas Sanghavi, I/b PDS Legal for the Appellant.  
Mr. Sham Walve, for the Respondent.

|               |                                                     |
|---------------|-----------------------------------------------------|
| <b>CORAM:</b> | <b>M.S.SANKLECHA &amp;<br/>RIYAZ I. CHAGLA, JJ.</b> |
| <b>DATED:</b> | <b>24TH SEPTEMBER, 2018</b>                         |

**PC:-**

1. This Appeal under Section 130 of the Customs Act, 1962 (Act) challenges the common order dated 18th April, 2017 passed by the Customs, Excise and Service Tax Appellate Tribunal (Tribunal). The common impugned order was in respect of an importer and three Customs House Agents. This Appeal filed by one of the three Customs House Agents. The Appeals filed by the other two Customs House Agents viz. Atul Shipping Agency Pvt. Ltd and Freight Express International Pvt. Ltd. being Customs Appeal No. 40 of 2017 and Customs Appeal No. 41 of 2017 have been disposed of by an order dated 10th September, 2018 on identical issue as raised herein.

2. Thus this Appeal is admitted on the following substantial question of law:-

***i) “Whether in the facts and circumstances of the case and in law, the impugned order of the Appellate Tribunal sustaining the penalty imposed on the Appellant under Section 112(a) of the Customs Act, 1961, is non-speaking and passed in breach of principles of natural justice?”***

3. The learned counsel for the parties state that the issue arising in the present Appeal are identical to the issues which were raised in the two Appeals filed by the Atul Shipping Agency Pvt. Ltd. and Freight Express International Pvt. Ltd. being Customs Appeal No. 40 of 2017 and Customs Appeal No. 41 of 2017. Both the above appeals were disposed of by order dated 10th September, 2018.

4. Therefore, for the reasons indicated in our order dated 10th September, 2018 in the case of Atul Shipping Agency Pvt. Ltd. (Supra) and Freight Express International Pvt. Ltd. (Supra), the substantial question of law is answered in affirmative. The impugned order dated 18th April, 2017 to the extent it relates to the Appellant herein is set aside. The Appeal of the Appellant before the Tribunal is restored to it for fresh disposal after following the principles of natural justice.

5. All contentions left open.
6. Accordingly, the Appeal is disposed of in the above terms.

No order as to costs.

**( RIYAZ I. CHAGLA J. )**

**(M.S.SANKLECHA, J.)**