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

\+ CUSAA 55/2017

COMMISSIONER OF CUSTOMS (IMPORT & GENERAL)
..... Appellant

Through: Mr.Amit Bansal and Mr.Akhil Kulshrestha, Advocates.

versus

UNITED WORLDWIDE COURIERS PVT. LTD. ..... Respondent

Through: Dr.Prabhat Kumar and Mr.Arjun Malik, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **27.08.2018**

The question of law sought to be urged by the appellant/Tribunal is that the Regulation-14 of the Courier Imports Exports (Clearance) Regulations, 1998, compelled the Principal Commissioner of Customs to revoke the registration of the respondent i.e. authorized courier, having regard to over all circumstances. It is pointed out that the findings clearly reveal that the goods imported i.e. i-pads, were not by genuine importers/consignee but with the connivance and knowledge of the courier/notices. The Adjudicating Authority himself was of the opinion that the extreme penalty of revocation of license was not warranted and consequently exercised the power only to forfeit the security deposit. The rejection of the

Revenue's appeal in these circumstances, was merely a confirmation of that order. Consequently, the Court is of the opinion that question of law does not arise at least in the facts of this case.

The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 27, 2018
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