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

Date of Decision: 18th August, 2025

+ **CUSAA 35/2024 & CM APPL. 22961/2024**

M/S ECG EASY CONNECT LOGISTICS PVT. LTD.....Appellant

Through: Mr. Akhil Krishan Maggu, Mr. Vikas Sareen, Ms. Oshin Maggu, Ms. Maninder Kaur & Mr. Aryan Nagpal, Adv. (9650046568)

versus

COMMISSIONER OF CUSTOMSRespondent

Through: Mr. Vijay Joshi, SSC, CBIC with Mr. Shubham Chaturvedi, Adv.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

JUDGMENT

Prathiba M. Singh, J.

1. This hearing has been done through hybrid mode.
2. The present appeal has been filed by M/s ECG Easy Connect Logistics Pvt. Ltd., which is an authorised courier agent having a courier licence bearing No. DEL/POUCOUR/18/2018-19, issued by the Commissioner of Customs (General), New Delhi, which is valid until 4th March 2031.
3. The business of the Appellant is in the nature of Customs clearance through courier mode and the Appellant is registered as an authorised courier agent since 2018.
4. The background giving rise to the present appeal is that the Appellant



acted as a courier agency for imports by two entities namely M/s Kripa Shankar Maurya and M/s Mangalmurti Traders (*hereinafter, 'the importers'*). All the documents including the bills of entry, invoices, etc., were submitted by the Appellant with the Customs Department for clearance of the imported goods.

5. The Customs Department, thereafter, alleged that there was misdeclaration by the Appellant in the said consignment of imported goods in terms of quantity, value, description and classification which led to a Show Cause Notice (*hereinafter, 'SCN'*) being issued to the importers, as also to the Appellant, which was the courier agency involved in the import of the said consignments.

6. The said show cause notice-cum-suspension order was issued on 27th November 2020 and the Appellant's operations were initially suspended with immediate effect i.e. from the same date itself. An inquiry was conducted and pursuant to a report dated 13th January 2021, the Appellant was found not guilty.

7. Thereafter, vide Order-in-Original dated 5th February 2021, the Commissioner of Customs (Airport and General) held that the Appellant had abided by all provisions of the Acts and the Rules, Regulations, Notifications and Orders thereof. The operative portion of the said Order-in-Original dated 5th February 2021 reads as under:

“ORDER

*In exercise of powers conferred in terms of Regulation
13 read with Regulation 14 of CIER, 2010:*

*(i) I refrain from revoking the courier Registration No.
DEL/POL/COUR/18/2018-19 (PAN No. AAFCE0636C)
valid up to 04-03-2021, of M/s ECG Easy Connect*



Logistics (P) Ltd, as proposed in the Show Cause Notice cum Suspension Order No. 24/ MK/ Suspension/ Policy/ 2020 dated 27-11-2020.

(ii) I refrain from forfeiting the security submitted at the time of issuance of the courier Registration No. DEL/POL/COUR/ 18/2018-19 which was valid up to 04-03-2021 of M/s ECG Easy Connect Logistics (P) Ltd, as proposed in the Show Cause Notice cum Suspension Order No. 24/MK/Suspension/ Policy/2020 dated 27-11-2020.

(iii) I refrain from imposing any penalty upon M/s ECG Easy Connect Logistics (P) Ltd However, I caution them to be more careful in future in complying with provisions of CIER, 2010.”

8. Thereafter, proceedings were again initiated against the Appellant with respect to the same transactions under the Courier Imports and Exports (Electronic Declaration And Processing) Regulations, 2010 (*hereinafter*, ‘CIER’) vide SCN dated 30th September, 2021 wherein the Appellant was called upon to show cause as to why penalty under Section 114AA of the Customs Act, 1962, should not be imposed on them. In respect of the said proceedings, supplementary SCN was issued to the Appellant on 22nd September, 2022.

9. Pursuant to the SCNs mentioned above, the Order-in-Original dated 17th July, 2023 came to be passed by which the Additional Commissioner of Customs refrained from imposing any penalty upon the Appellant.

10. During the pendency of proceedings pertaining to the above stated SCNs, another SCN dated 24th December, 2021 was issued to the Appellant and the Appellant was called upon to show cause as to why, *inter alia*, its courier



registration should not be revoked. In pursuance thereof, Appellant's courier registration was revoked in the following terms *vide* Order-in-Original dated 18th August, 2023:

“ORDER

In exercise of powers conferred in terms of Regulation 13 read with Regulation 14 of CIER, 2010:

(i) I revoke the courier Registration No. DE/POL/COUR/18/2018-19 valid upto 04.03.2031 of M/s ECG Easy Connect Logistics Pvt Ltd. (PAN No. AAFCE0636C);

(ii) I forfeit the security submitted at the time of issuance of the courier Registration No. DEL/POL/COUR/18/2018-19 valid upto 04.03.2031 of M/s ECG Easy Connect Logistics Pvt Ltd. (PAN No. AAFCE0636C);

(iii) I impose a penalty of Rs.50,000/- upon M/s ECG Easy Connect Logistics Pvt Ltd., the Authorized Courier.”

11. As can be seen from the above order dated 18th August, 2023, the courier registration of the Appellant was revoked for the entire term, i.e. till 4th March, 2031. In addition, the security of Rs.10 lakh submitted by Appellant at the time of its courier registration was forfeited and an additional penalty of Rs. 50,000/- was imposed.

12. This order was challenged by the Appellant before the Customs, Excise and Service Tax Appellate Tribunal (hereinafter, 'CESTAT'), *vide Custom Appeal No.55524/2023*. The said appeal has been dismissed by CESTAT *vide* final order dated 22nd March, 2024 in the following terms:

“14. Coming to the allegations of appellant involvement viz-a-viz his connivance with the importers and



concealment of relevant information from department and lack of due diligence on his part, we observe the following fact and evidences on record :-

“3. The appellant has failed to discharge the responsibility casted upon him in terms of courier regulation CIER, 2010.

(i) The courier company has submitted invoices which do not contain any invoice number, the dates mentioned on the invoices admittedly is 17.07.2019. The CBE's are of 21.06.2020 and of the month of September 2020 wherein neither the invoice number nor the date thereof is mentioned

(ii) Consignments destined to Nagpur and Kolkata imported by two different importers have been delivered by appellant in Delhi to same and the same person, namely Shri Suraj in Delhi/NCR. Both the importers have acknowledged said Suraj to be their authorized representative. This acknowledgement and the subsequent investigation has revealed that both the importer had the common connect and the same was in the knowledge of the employees and the G card holder of the appellant. Not only this, they were also aware of the fact that both these importers are dummy whose IEC is being used by Anoop Maurya, the beneficial importer. He is admitted to the close friend of appellant's employee and real brother of importer M/s Kripa Shankar.

(iii) Though appellant submitted proof of delivery (PoD) documents but after altering the phone number and signatures of said Suraj. Few digits of the phone numbers of Shri Suraj appearing below his signatures in the PoD documents have been altered only to mislead the investigation. This has been accepted in the statements of all three Shri Kripa Shankar, Shri Gulshan the employee of appellant and Shri Anoop that all the signatures are of Suraj but few digits of his mobile



number has been altered deliberately. No rebuttal to this testimony is brought on record by the appellant nor these statements have ever been objected by the appellant.

(iv) Shri Sanjay Dagar, G card holder of the appellant, in his statement dated 13.10.2020 has clearly stated that the two importers are in no way related to each other, whereas the delivery of both the importers have been made to same person Suraj in most of the cases. Same phone number appears on the invoices of both the HAWBs 200002003 and 200002004. The goods have been deliberately mis-declared and mis-classified under CTH 85340000 by the authorized courier so as to attract NIL rate of BCD.

(v) All of the importers in their statements as well as Shri Dagar have stated that the Courier Company, i.e. M/s ECG Easy Connect Logistics Pvt. Ltd., files the CBEs and decides the CTH. This is the basic role of a courier who acts on behalf of customs department to correctly declare the CTH of goods for the correct assessment of duty. In this era of self-declaration, such deliberate act is a serious breach of trust and is of serious concern.

(vi) The courier had been asked to submit invoices in respect of the previous clearances made by the two importers. The invoices submitted by the courier during the investigation were different from those were uploaded on the system clearly indicating that the invoices were spurious and were actually prepared at the end of the courier only.

(vii) The authorizations in respect of two importers submitted by the Courier too appeared to be forged as evident from the statements of Shri Gulshan and Shri Kripa Shankar. The authorizations were taken from the importers only after the seizure of impugned imported goods was made by SIIB. The



authorized courier completely failed to exercise due diligence in ascertaining the veracity of the importers and to convey to the department that the import made by M/s Mangalmurti Traders was actually import by Shri Anoop.

(viii) Also, from both the invoices it is apparent that same mobile number of Shri Gulshan Singh is mentioned thereupon. He is neither connected to M/s Mangalmurti Traders nor to M/s Kripa Shankar Maurya. However, he has acknowledged to receive shipments on behalf of M/s Mangalmurti Traders and M/s Kripa Shankar Maurya and later on produced himself as authorized representative of M/s Mangalmurti Traders". He being the employee of M/s ECG Easy Connect Logistics Pvt. Ltd. is responsible for its act. Thus it stands proved that appellant worked in connivance with the importers as it readily delivered their consignments in Delhi/NCR to the same person and not to the destinations in Nagpur and Kolkata.

(ix) From the above discussion it is clear that had the verification mandated under the subject regulation been done diligently by the appellant, the modus operandi regarding import of un assembled mobile parts through different consignments in the name of different importer but for common non-IEC holder/ beneficial importer that too based on fake invoices, could have been detected before hand.

(x) Thus the roles of the authorized courier in the entire activity appear to be substantial, and against the good faith and obligation reposed by the department".

17. It is established on record that Gulshan the employee of the appellant and the beneficial importer namely Anoop are the close friends and that said



Anoop is the real brother of Kripa Shankar Maurya, one of the importer. Suraj, recipient of both the consignments meant of different consignee at distant & distinct locations, is also admitted to be close associate of Gulshan. The G card holder of appellant, Suraj Dagar, has admitted that he knew about the entire arrangement with respect to the impugned consignments. He also acknowledged that the Directors of the appellant's company used to decide the classification as well as valuation of the import consignment. From the entire above discussion, it becomes clear that the appellant has failed to take :

(a) due authorization from each of the consignees as already observed above, the authorization was obtained subsequent to the investigation and there was a change of date in the said authorization letter ;

(b) to advised consignors and consignee to comply with the regulations ;

(c) G card holder of the appellant's employee were well aware of the entire impugned arrangement. The appellant is bound by the act of its agent and was under obligation to make the consignees aware all the relevant provisions ;

(d) appellant has failed to verify antecedent and correctness of Import Export Code (IEC). There is admission of representatives of the appellant that they were well aware about Mr. Anoop to be the actual importer and that IEC code does not belong to him ; (e) despite having complete information about spurious/ counterfeit goods to have been imported by way of two different consignments after wrongly declaring the same the fact was not brought to the notice of the proper officer.

18. Also appellant was well aware that master Airway Bill is common for import of same number of



consignments (174) being imported by two different importers/at consignees situated at two different and distant locations. Appellant concealed the said vital information.

19. The appellant's main contention is the inquiry report dated 13.01.2021 is in favour of appellant. It has been held that the appellant has abided by all the provisions of the act and CIER Regulations. Alleged violation of Regulation 12 CIER has been ruled out. However the said report and the said order-in-original has been ignored by the order under challenge. **We observe that order dated 05.02.2021 has been discussed in the order under challenge. It has been observed therein that despite an investigation was under process with SIIB and status thereof was demand but was not produced till the time of said inquiry report dated 13.01.2021 and the said order-in-original dated 05.02.2021. The adjudicating authority has also observed that following material evidence was produced subsequently by SIIB.**

(i) Inspection report Ref. No. 16561/Customs-27 dated 12.03.2021 was submitted by M/s Anand and Anand, the right holder of the "Apple"/"iPhone, wherein it was informed that 173 pieces of yellow colored stickers having IMEI No. were counterfeit and were found to be in violation of the Intellectual Property Rights of the Right Holder and the numbers were likely to be reused for packaging with devices inside to be sold on as new; that the importer had imported counterfeit Apple products with the malafide intention of selling the same as genuine in the open markets and thereby deceiving the general public at large.

(ii) A letter dated 18.06.2021 was written to Department of Telecommunication, providing the details of 173 IMEI numbers mentioned on the yellow stickers, found during the examination, with a request to provide details thereof so as to



ascertain their genuineness. Department of Telecommunication, vide their letter dated 16.07.2021 confirmed that no IMEI certificate had been generated, as on 06.07.2021, from Indian Counterfeited Device Restriction (ICDR) system for the said IMEIs list.

(iii) Chartered Engineer, Anoop Kumar Sharma, vide Certificate No. CE/DE-AS/0477/2021-22 dated 15.07.2021 confirmed that the mobile parts were new; that they seemed to be Duplicate/Fake/Likes/Spurious; that the parts of iPhone various models make a set of each type by combining the top and Bottom of the, respective models. Assessable values of the said sets of iPhones of various models and mobile accessories/parts were also ascertained.

(iv) Data for previous clearances was sought from the authorized courier. The data suggested that there were as many as 20 consignments which had been imported by M/s Mangalmurti Traders out of which 19 had been cleared from NCT Delhi and as many as 11 consignments have been imported by M/s Kripa Shankar Maurya out of which 10 had been cleared through the same authorized courier, M/s ECG Easy Connect Logistics Pvt. Ltd.

20. Thus moot question of authenticity of authorizations and invoices especially the manipulation of dates was not before the adjudicating authority at the time of order dated 05.02.2021. the order of setting aside alleged violation of CIER by appellant was thus passed due to lack of evidence at that time. Hence, in the light of subsequent evidence against appellant we find no reason to differ from the findings in the impugned order under challenge (order-in-original dated 18.08.2023).

21. All these observations are sufficient for us to hold that the appellant has violated Regulation 12 and the



respective subregulations of CIER 2010. We affirm the findings arrived at in the order under challenge w.r.t. each sub-clause of Regulation 12 of CIER. Resultantly we uphold the order under challenge. As a consequence thereto the appeal in hand is hereby order to be dismissed.”

13. Ld. Counsel for the Appellant submits that the Appellant has already been exonerated by the earlier Order-in-Original dated 5th February, 2021 which was passed after a full-fledged inquiry. Thereafter under the CIER, an opposite finding could not have been arrived at with respect to the same set of facts.

14. Reliance is placed by ld. Counsel for the Appellant on **CUSAA 93/2018** titled ***Vijender Singh v. Commissioner of Customs*** in support of his submission. He further submits that the responsibility in such cases is that of the importers and the courier agency could not have been blamed. Hence, the revocation of courier registration of the Appellant is untenable.

15. On the other hand, ld. Counsel for the Respondent urges that the Appellant is guilty of forgery of documents and was also connected to the importers and therefore, cannot claim to be innocent. Moreover, there was a clear misdeclaration of goods which has been held in the final order dated 22nd March, 2024. He has also taken the Court through various findings of the CESTAT in the said final order to support the said submissions made.

16. Ld. Counsel for the Respondent further submits that the second SCN related to two separate House Airway bills bearing HAWB No. 200002003 and HAWB No.200002004 and thus, there is no duplication of proceedings at all. In fact, it is his submission that it was the second time that the Appellant has been found to be guilty of misdeclaration of the goods. Since the Appellant was



well aware of the fact that it was engaging in misdeclaration and was enabling the import of counterfeit i-Phones, under these circumstances, the final order passed by CESTAT dated 22nd March, 2024 is liable to be upheld.

17. Reliance is placed by Id. Counsel for the Respondent on ***W.P. (C) 861 of 1998*** titled ***Maldhari Sales Corporation & Ors. v. Union of India & Ors.*** wherein it was held that in the case of two sets of separate bills of entry, the concept of *res judicata* would not apply.

18. Heard. The Court has considered the matter. A perusal of the final order dated 22nd March, 2024 passed by CESTAT would show that it has gone into all the facts which were required to be considered, including the relationship between the Appellant and the two importers M/s Kripa Shankar Maurya and M/s Mangalmurti Traders. The said importers were related to an employee of the Appellant and were in fact found to be one of the real brothers of Mr. Kripa Shankar Maurya.

19. Moreover, the CESTAT has also taken into consideration the communication dated 12th March, 2021 given by Apple Inc. where it was stated as under:-

“13. We further observe that Right holder, Apple Inc. vide their letter dated 12.03.2021 has submitted as follows :-

(i) the stickers bearing the Apple word mark are counterfeit and found to be in violation of IPR.

(ii) the IMEI number on the stickers all refer to older devices rather than new, unused devices. It is likely these stickers would be placed on packaging with devices inside to be sold on as new.

(iii) in the present consignment, the importer has imposed counterfeit Apple products with the malafide intention of selling the same as genuine in the open



markets and thereby deceiving the general public at large.

This has been affirmed vide Inspection Report dated 12.03.2021 as has been impressed upon by learned Departmental Representative.

Accordingly, we hold that there is sufficient evidence on record to prove the under valuation as being committed by the appellant with respect to the impugned import consignments.”

20. The misdeclaration, as discussed in this case, was of the fact that these were merely parts of i-Phones, which was found to be factually incorrect. Admittedly, the i-Phones were not to be assembled in India by the Appellant or the importers and were full i-Phones which were being imported, by declaring them as spare parts. The letter given by Apple Inc., further asserts that the goods were counterfeits. The import of such counterfeit products would not merely affect brand owners but is also against consumer welfare in general as old and used products could get re-branded as new ones, thereby leading to deception. Consumers in India may be made to pay more for used, second hand or counterfeit products under the impression that they are original branded products. Such imports also have an impact on the brand equity and goodwill of the original manufacturers in India.

21. In the present case, there is thus a clear misdeclaration as to the value of goods, nature of goods and also the fact that these are spare parts of i-Phones. Even the proof of delivery of goods would show that though the consignments were meant for different destinations, namely Nagpur and Calcutta, the Appellant had delivered the same to one individual. These facts, according to the CESTAT, confirms that the Appellant was complicit in the misdeclaration and the illegality committed by the importers. In this factual scenario, this Court



is of the view that the final order passed by CESTAT dated 22nd March, 2024 does not deserve interference.

22. Considering the overall facts of the case, the only issue that this Court is inclined to consider is that the courier registration of the Appellant has been revoked for the entire period till 2031, which may be disproportionate to the findings which have been arrived at, given that the Appellant was a courier agency. Though it has been complicit, the ultimate beneficiary was not the Appellant, but the importers. Under these circumstances, this Court deems it fit to apply the doctrine of proportionality in the present case.

23. The doctrine of proportionality, derived from Article 14, read with Article 19(1)(g) of the Constitution of India, requires that administrative action shall be commensurate with the gravity of the violation.

24. In *CUSAA 24/2012* titled *M/S. Ashiana Cargo Services v. Commissioner of Customs (I&G)*, this Court discussed the proportionality of punishment imposed on Custom House Agents in an appeal where the CESTAT upheld the revocation of the license of the Appellant under the Custom House Agents Licensing Regulations, 1984. While deciding the said appeal, the Court held as under:

“8. The issue before the Court is the proportionality of the penalty awarded in this case. The CHA Regulations prescribe two penalties: suspension of the license for a particular period of time, and revocation of the license, such that it irretrievably loses its currency. Once the Commissioner reaches a decision, the CESTAT, and this Court, would not ordinarily interfere with the award of punishment, denuding the disciplinary power of the designated authority. That said, the course of action taken by the Commissioner



of Customs must depend on the gravity and nature of the infraction by the CHA, and thus, the punishment must be proportional to the violation. Given the civil consequences of revocation for the CHA, read in the background of its freedom under Article 19(1)(g), this principle of law is undisputed. Casting some clarity on the meaning of proportionality, especially at the second appellate stage, the Supreme Court in *Management of Coimbatore District Central Co-operative Bank v. Secretary, Coimbatore District Central Co-operative Bank Employees Association and Anr.*, (2007) 4 SCC 669, held as under:

“18. 'Proportionality' is a principle where the Court is concerned with the process, method or manner in which the decision-maker has ordered his priorities, reached a conclusion or arrived at a decision. The very essence of CUS.A.A.24/2012 Page 8 decision-making consists in the attribution of relative importance to the factors and considerations in the case. The doctrine of proportionality thus steps in focus true nature of exercise the elaboration of a rule of permissible priorities.”

In the context of revocation of a CHA license, this ordering or priorities, or the proportionality doctrine, was considered recently by the Andhra Pradesh High Court in *Commissioner of Customs and Central Excise v. HB Cargo Services*, 2011 (268) ELT 448 (AP) in the following terms:

“12.....For minor infraction, or infractions which are not of a serious nature, an order of suspension may suffice. On the



contrary, when revocation is directed it has to be only in cases where the infraction is of a serious nature warranting exemplary action on the part of the authorities for, otherwise, two types of actions would not have been provided for. Primarily it is for the Commissioner to decide as to which of the actions would be appropriate but, while choosing any one of the two modes, the Commissioner has to consider all relevant aspects, and draw a balance sheet of the gravity of the infraction and the mitigating circumstances. The difference in approach for consideration of cases warranting revocation or suspension has to be borne in mind while dealing with individual cases. The proportionality question is of great significance as action is under a fiscal statute, and may ultimately lead to a civil death.”

9. The consequences of revocation being serious, the proportionality doctrine must inform the Commissioner’s analysis. This is also the exercise the Court must undertake, though with a measure of deference towards the Commissioner’s conclusions.

10. Beginning with the facts, there is virtually no dispute. There is a concurrent finding of fact by the Commissioner and the CESTAT that the appellant did not have knowledge that the illegal exports were effected using the G cards given to VK’s employees. There was no active or passive facilitation by the appellant in that sense. Undoubtedly, the provision of the G cards to non-employees itself violated the CHA Regulations. This is an admitted fact, but it is not the Revenue’s argument (nor is it the reasoning adopted by the Commissioner or the CESTAT) that this violation in itself is sufficiently grave so as to justify the extreme measure of revocation. Not any and every infraction of the CHA Regulations,



either under Regulation 13 (“Obligations of CHA”) or elsewhere, leads to the revocation of license; rather, in line with a proportionality analysis, only grave and serious violations justify revocation. In other cases, suspension for an adequate period of time (resulting in loss of business and income) suffices, both as a punishment for the infraction and as a deterrent to future violations. For the punishment to be proportional to the violation, revocation of the license under Rule 20(1) can only be justified in the presence of aggravating factors that allow the infraction to be labeled grave. It would be inadvisable, even if possible, to provide an exhaustive list of such aggravating factors, but a review of case law throws some light on this aspect. In cases where revocation of license has been upheld (i.e. the cases relied upon by the Revenue), there has been an element of active facilitation of the infraction, i.e. a finding of mens rea, or a gross and flagrant violation of the CHA Regulations. In Sri Kamakshi Agency (supra), the licensee stopped working the license, but rather, for remuneration, permitted his Power of Attorney to work the license, thus in effect transferring the license for money.

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11. Viewing these cases, in the background of the proportionality doctrine, it becomes clear that the presence of an aggravating factor is important to justify the penalty of revocation. While matters of discipline lie with the Commissioner, whose best judgment should not second-guessed, any administrative order must demonstrate an ordering of priorities, or an appreciation of the aggravating (or mitigating) circumstances. In this case, the Commissioner and the CESTAT (majority) hold that “there is no finding nor any allegation to the effect that the appellant was aware of the misuse if the said G



cards”, but do not give adequate, if any weight, to this crucial factor. There is no finding of any mala fide on the part of the appellant, such that the trust operating between a CHA and the Customs Authorities (as a matter of law, and of fact) can be said to have been violated, or be irretrievably lost for the future operation of the license. In effect, thus, the proportionality doctrine has escaped the analysis.”

25. The said decision of this Court in *M/s. Ashiana Cargo Services (supra)* was challenged before the Supreme Court in *SLP(C) No. 001597 - 001598/ 2015* titled COMMISSIONER OF CUSTOMS NEW DELHI v. M/S ASHIANA CARGO SERVICES was dismissed on 9th January 2025 in the following terms:

“UPON hearing the counsel the Court made the following

O R D E R

*Delay condoned.
Dismissed.”*

26. Thus, bearing in mind the above discussion, this Court is of the opinion that the revocation of the courier registration of the Appellant till 4th March, 2031 is disproportionate to the violation committed by the Appellant. Under these circumstances, the following directions are issued:

- (i) The revocation of the courier registration shall be given effect from 18th August, 2023 till 1st September, 2025;
- (ii) Insofar as forfeiture of security is concerned, out of Rs.10 lakhs, a sum of Rs. 5 lakh shall stand forfeited and the remaining Rs. 5 lakh shall be treated as security for the purpose of allowing the Appellant to operate as a registered courier agency. If any further security is liable to be provided for continuing the courier registration, the same shall be



submitted by the Petitioner, within one month from today.

(iii) Penalty of Rs. 50,000/- imposed by the order of CESTAT dated 22nd March, 2024 is also upheld.

27. The appeal, along with pending application is disposed of in the aforesaid terms.

**PRATHIBA M. SINGH
JUDGE**

**SHAIL JAIN
JUDGE**

AUGUST 18, 2025
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