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

\+ **CUSAA 161/2025 & CM APPL. 63968/2025**

THE COMMISSIONER OF CUSTOMS (AIRPORT AND GENERAL) .....Appellant

Through: Mr. R. Ramachandran, SSC with Mr. Prateek Dhir, Adv. (9868211477)

versus

M/S TRANSIT POINT LOGISTICS .....Respondent

Through: Mr. Nikhil Gupta & Mr. Rochit Abhishek, Advs.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE SHAIL JAIN

O R D E R

% 12.11.2025

1. This hearing has been done through hybrid mode.

CM APPL. 63969/2025 (for exemption)

2. Allowed, subject to all just exceptions. The application is disposed of.

CUSAA 161/2025 & CM APPL. 63968/2025 (for interim relief)

3. The present appeal has been filed, *inter alia*, assailing the final order dated 10th March, 2024 passed by the Customs Excise and Service Tax Appellate Tribunal *(hereinafter, 'CESTAT')* in Customs Appeal No. 52066/2024 *(hereinafter, 'impugned order')*.

4. *Vide* the impugned order, CESTAT has set aside the Order-in-Original *(hereinafter, 'OIO')* dated 20th September, 2023 passed by the Commissioner of Customs (Airport and General), New Delhi.

5. Ld. Counsel for the Respondent submits that the Authorised Courier License of the Respondent was revoked, along with imposition of penalty *vide* OIO dated 20th September, 2023. The operative portion of the said order reads as under:

> *"**ORDER***
>
> *a) In exercise of powers conferred under Regulation 13A read with 13(1) of CIER, 2010, I revoke the Authorized Courier Licence No. DEL/POL/COUR/04/2019-20 (PAN AKLPK2933M) valid upto 27.06.2029 of M/s Transit Point Logistics.*
>
> *b) I order for forfeiture of security deposit furnished by them.*
>
> *c) I impose a penalty of Rs.50,0u/- under the provisions of Regulation 14 of CIER, 2010."*

6. The said order has been set aside by CESTAT simply without discussing the facts and going into the merits. The operative portion of impugned order passed by the CESTAT reads as under:

> *"7. Though the show cause notice runs into as many as 129 pages, but, as noticed above, from page nos. 1 to 127 the order passed by the Assistant Commissioner in proceedings relating to the Customs Act has been reproduced. Though the show cause notice calls upon the appellant to submit representation as to why the appellant has failed to comply with provisions under 2010 Regulations to act as an Authorised Courier, but it does not mention why the appellant had contravened the aforesaid provisions of the 2010 Regulations. It merely reproduces the regulations and has referred to the order passed under the Customs Act without specifically indicating the acts/omissions of the appellant which could have resulted in violation of the aforesaid*

> *regulations. It was imperative for the officer issuing the show cause notice to specifically indicate the facts which could have resulted in violation of the said regulations but that has not been done.*
>
> *8. It is not possible to accept the contention advanced by the learned authorised representative of the department that the appellant should have gathered from the order passed under the Customs Act the facts which could have resulted in violation of the aforesaid Regulations. The show cause notice, as noticed above, should have been specific. It should have specifically stated facts relating to violation of the 2010 Regulations.*
>
> *9. The impugned order, therefore, deserves to be set aside for this reason alone.*
>
> *10. The impugned order dated 20.09.2023 passed by the Commissioner is, accordingly, set aside and the appeal is allowed."*

7. The CESTAT has come to the conclusion that the Show Cause Notice dated 3rd January, 2023 was vague and none of the allegations against the Respondent were spelt out.

8. Ld. Counsel for the Appellant relies upon an earlier order passed by this Court on 22nd May, 2025 in **CUSAA 83/2025** titled ***Commissioner of Customs (Airport and General), New Delhi v. DEHASU Logistics India Pvt Ltd (Formerly Entire Exim Solution).*** The said appeal has already been decided by this Court *vide* order dated 8th October, 2025.

9. In addition, ld. Counsel for the Respondent submits that the Authorised Courier License of the Respondent has been revoked *vide* OIO dated 20th September, 2023, after the Show Cause Notice was issued to the Respondent on 3rd January, 2023. The same has not yet been restored, despite the

Respondent having succeeded before the CESTAT.

10. In the opinion of this Court, though the Court is not satisfied by the order passed by the CESTAT, since the Respondent's license has remained suspended for a long period, it is deemed appropriate to direct the Appellant to restore the license of the Respondent. However, this shall be subject to the final order that may be passed by CESTAT on remand.

11. Accordingly, the impugned order is set aside, and the matter is remanded to CESTAT for deciding the same on merits.

12. List before CESTAT on 15th December, 2025.

13. The Respondent's CHA licence shall be revoked by 10th December 2025.

14. The appeal is disposed of in these terms. Pending applications, if any, are also disposed of.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

NOVEMBER 12, 2025

kk/sm