



2025:KER:41197

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE P.M.MANOJ

THURSDAY, THE 12TH DAY OF JUNE 2025/22ND JYAISHTA, 1947

CUS. APPEAL.NO.1 OF 2024

AGAINST THE FINAL ORDER NO.20421/2024 DATED 22.05.2024 OF THE CUSTOMS,
EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, SOUTH ZONAL BENCH, BANGALORE

APPELLANT(S)/APPELLANT/APPELLANT:

M/S CAPPITHAN AGENCIES
CCBA BUILDING, GROUND FLOOR, I.R. ROAD,
WILLINGDON ISLAND, COCHIN - 682 009, REPRESENTED
BY MANAGING PARTNER BRUCE THADATHIL, AGED 74 YEARS,
S/O.LATE C.N. CHANDY, R/O.KAIPPALLIL THADATHIL,
KOTTATHUR P.O., AYROOR, PATHANAMTHITTA, PIN - 689614.

BY ADV.SRI.M.A.BABY

RESPONDENT(S)/RESPONDENT/RESPONDENT:

COMMISSIONER OF CUSTOMS
CUSTOMS HOUSE, WILLINGTON ISLAND,
COCHIN, PIN - 682009

BY ADV.SRI.P.R.SREEJITH
BY SRI.R.HARISHANKAR, STANDING COUNSEL

THIS CUSTOMS APPEAL HAVING BEEN FINALLY HEARD ON
02.06.2025, THE COURT ON 12.06.2025 DELIVERED THE
FOLLOWING:



"C.R."

J U D G M E N T

Dr. A.K. Jayasankaran Nambiar, J.

This Customs Appeal impugns the final order dated 22.05.2024 of the Customs, Excise and Service Tax Appellate Tribunal [CESTAT], Bangalore in Customs Appeal No.20049/2023.

2. The brief facts necessary for disposal of this Customs Appeal are as follows:

The appellant was a Customs Broker and holder of license No.102 issued by the Commissioner of Customs under Regulation 7 of the Customs Broker Licensing Regulation [CBLR], 2013. The said license was valid upto 05.01.2027. With a view to operate and supervise the activities of the appellant, the appellant had designated G-Card holders who are authorised persons to ensure compliance with the statutory requirements and to ensure smooth running of the activities in the Cochin Port. The appellant states that it would also supervise the G-Card holders by conducting random checks of the documents and other details furnished by the importer/exporter.

3. In relation to an import of a consignment that was declared as Diplomatic Cargo, an inspection was conducted by the Officers of the Preventive Department of the Cochin Commissionerate on



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05.07.2021, and a quantity of 30.245 kgs. of gold was seized from the consignment declared as Diplomatic Cargo, and in respect of which, Bill of Entry No.8045238 dated 01.07.2020 had been filed by the appellant. Immediately thereafter, an offence report dated 08.10.2021 was filed with the Commissionerate, placing reliance on which, a show cause notice No.21 of 2011 dated 28.12.2021 was served on the appellant under Regulation 17(1) of the CBLR, 2018. By the show cause notice, the appellant was directed to show cause as to why its customs broker license should not be revoked under Rule 14 of the CBLR, 2018 on account of violation under Regulation 10(a), (d), (e), (m) and (n) respectively and penalty should not be imposed on the appellant under Regulation 18 of the CBLR, 2018. Although the appellant furnished a preliminary reply to the show cause notice, the Commissioner appointed an Enquiry Officer to conduct an enquiry in the matter and furnish a report before him.

4. On receipt of the notice from the Enquiry Officer, the appellant appeared before him and made his submissions against the allegations in the show cause notice. The Enquiry Officer thereafter submitted his enquiry report dated 29.07.2022, and a copy of the same was sent to the appellant for its comments. The appellant later submitted a detailed representation against the enquiry report and thereafter appeared before the Commissioner for a hearing. The Commissioner, however, rejected the explanation offered by the appellant and confirmed the proposals in the show cause notice. By his order dated 25.10.2022, the Commissioner revoked the customs



brokers license issued to the appellant with immediate effect, and imposed a penalty of Rs.50,000/- under Regulation 14 read with 18(1) of the CBLR, 2018. The Commissioner also directed a forfeiture of the entire amount of security deposit that had been paid by the appellant.

5. Aggrieved by the order of the Commissioner, the appellant preferred the appeal before the CESTAT. The Tribunal, on a detailed consideration of the appeal, dismissed the appeal by confirming the order of the Commissioner. In the present appeal, the appellant impugns the final order of the Tribunal.

6. We have heard Sri.Baby M.A., the learned counsel for the appellant and Sri.R.Harishankar, the learned Standing Counsel for the respondent Department.

7. In the appeal before us, the appellant raises the following substantial questions of law:

- a. Whether Adjudicating authority had committed grave error by not extending an opportunity for cross examination of Customs officers Regulation 17(4) of the CBLR, 2018 since 33 consignments were cleared through Diplomatic Channel by claiming the benefit of duty exemption;
- b. Whether Adjudication authority had committed grave error by not producing relevant documents to the appellant at the time of issuance of Show Cause Notice;
- c. Whether the Adjudication authority and the Appellate Authority had committed grave error by not adhering the time frame depicted as per Regulation 17(5) of the CBLR, 2018;
- d. Whether the Appellate Authority had committed grave error by not considering that the Annexure B is issued beyond the scope of Show Cause Notice;
- e. Whether the Appellate Authority had committed grave error by not considering the Judicial Discipline;



f. Whether the Adjudication authority had committed grave error by issuing Annexure B Order-in-Original without studying the relevant documents.”

8. On the issue of non-extension of an opportunity to cross examine Customs Officers, the Appellate Tribunal found as follows in paragraph 10 of its order:

“10. The third issue is with regard to refusal of cross-examination by the Commissioner. Regulation 17(4) reads:

“The Customs Broker shall be entitled to cross-examine the persons examined in support of the grounds forming the basis of the proceedings, and where the Deputy Commissioner of Customs or Assistant Commissioner of Customs declines permission to examine any person on the grounds that his evidence is not relevant or material, he shall record his reasons in writing for so doing.”

10.1 With reference to cross-examination, the appellant in their interim reply did not ask for any cross-examination, however, in their final reply dated 24.8.2022 to the notice, 'the appellant had requested for cross-examination of Customs Officers and staff who had cleared the consignment. It may be pertinent to mention here that these officers cleared the consignment as Diplomatic Cargo based on the records filed before them and therefore, there is absolutely no role played by them. The Commissioner at Para 15 of the impugned order clearly states '*I have called for and examined the interim reply and do not find any request let alone repeated requests for cross examination. He also admits that cross examination of witnesses is to be mandatorily given by the inquiry officer under regulation 17 (4) where they are connected to the grounds forming the basis of the proceedings. In the instant case I find that the said officers have not given statements and their conduct is in nowhere relevant to the case at hand viz; the question whether the CB has flouted any of the obligations cast upon them.*' Relying on the Supreme Court's decision in the case of **Harinderpal Singh Shergill vs. Commissioner: 2010 (259) ELT A 19 (SC)**, he states that the request for cross-examination of 7 personnel who have cleared the Bills of Entry only goes to prove that they want the proceedings to be delayed. The Officers who have cleared the consignment have done so based on the declaration that is a diplomatic cargo. Only on investigation and opening the consignment it was known that that fold was concealed in the cargo that was declared as diplomatic cargo. Therefore, we do not find any reason to disagree with the above observations of the Commissioner which appears to be only delay tactics.”

9. We find the said reasoning of the Appellate Tribunal to be unassailable more so when the appellant does not have a case that the



statement of any particular person was relied upon in the show cause notice that was issued to the appellant. It is also not in dispute that the appellant was given an opportunity to file a detailed representation against the enquiry report that was made available to him as part of the adjudication proceedings before the Commissioner. Under the said circumstances, the appellant cannot be heard to contend that he had a right to cross-examine even other persons such as Officers and staff of the Customs Department who did not have a role to play in the breach of obligations alleged against the appellant under the CBLR.

10. As regards the contention regarding time bar under Regulation 17(5) of the CBLR, 2018, the finding of the Appellate Tribunal is at paragraph 7 of the impugned order, which reads as follows:

“7. The first issue is whether the notice was time barred.

Regulation 17 (1) of CBLR reads:-

(1) The Principal Commissioner or Commissioner of Customs shall issue a notice in writing to the Customs Broker within a period of ninety days from the date of receipt of an offence report, stating the grounds on which it is proposed to revoke the license or impose penalty requiring the said Customs Broker to submit within thirty days to the Deputy Commissioner of Customs or Assistant Commissioner of Customs nominated by him, a written statement of defense and also to specify in the said statement whether the Customs Broker desires to be heard in person by the said Deputy Commissioner of Customs or Assistant Commissioner of Customs.

As per the Regulation 17(1) of CBLR 2018, the notice is to be issued within 90 days from the date of receipt of the offence report. In the instant case, the offence report dated 8.10.2021 was issued by the Customs Preventive Commissionerate Cochin. The show-cause notice was issued on 28.12.2021 much before the 90 days' time limit prescribed under the Regulations.

Regulation 17(2): *The Commissioner of Customs may, on receipt of the written statement from the Customs Broker, or where no such statement has been received within the time-limit specified in the notice referred to in sub-regulation (1), direct the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, to inquire into the grounds which are not admitted by the Customs Broker.*



Regulation 17(3): *The Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, shall, in the course of inquiry, consider such documentary evidence and take such oral evidence as may be relevant or material to the inquiry in regard to the grounds forming the basis of the proceedings, and he may also put any question to any person tendering evidence for or against the Customs Broker, for the purpose of ascertaining the correct position.*

Regulation 17(5): *At the conclusion of the inquiry, the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, shall prepare a report of the inquiry and after recording his findings thereon submit the report within a period of ninety days from the date of issue of a notice under sub-regulation (1).*

As seen from the above sub-clauses of the CBLR, 2018, an inquiry officer has to be appointed and the inquiry officer needs to submit the report within 90 days from the date of issue of the notice. The appellant is referring to the inquiry report which needs to be submitted within 90 days from the date of issue of the notice. What is relevant here is the whether the notice is issued within 90 days from the date of the receipt of the offence report and the decisions relied upon by the Counsel is regarding the delay in issuing the notices after 90 days from the date of receipt of the offence report and not applicable in the present set of facts where notice is not time barred. With regard to delay in filing the inquiry report, the Commissioner notes that the Regulation also suggests suspension of the license within 90 days of the inquiry report but no such action was taken and the appellant continued to operate for the entire period following the alleged offence being committed. In other words, his right to pursue his vocation has not been prejudiced in any way by the alleged delay beyond the period laid down under regulation 17(5). It is also noted by the Commissioner that there has been delay on the part of the appellant in furnishing response to the show-cause notice by filing only an interim reply and insisting on unjustified cross-examination of the officers who were nowhere concerned with the case."

11. In particular, we find that the specific contention raised by the appellant in terms of Regulation 17(5) with regard to the submission of the enquiry report being beyond the period of 90 days from the date of issuance of notice under Regulation 17(1) was dealt with by the Appellate Tribunal in a practical sense, and on finding that in as much as there was no suspension of the license of the appellant, there was no prejudice caused to the appellant inasmuch as he had been permitted to carry on his activities as a customs broker, and therefore, the 90 days period envisaged in Regulation 17(5) had to be seen only as directory and not mandatory in the peculiar circumstances



that arose in this case. We therefore do not see any illegality or impropriety in the said finding of the Appellate Tribunal.

12. With regard to the contention of the appellant that he had not been issued with the relevant documents at the time of issuance of the show cause notice, we are of the view, as rightly found by the Appellate Tribunal in paragraph 9 of its order, that as per the Regulations, the appellant was entitled to receive only those documents, that were mentioned in the show cause notice and the enquiry report that was drawn up by the Enquiry Officer during the adjudication proceedings before the Commissioner. Since it is not in dispute that the appellant received both the show cause notice and the enquiry report and that he was afforded an opportunity of filing representations against both, we fail to see how the appellant can sustain a contention regarding violation of natural justice.

13. The remaining contentions with regard to the procedure followed by the authorities while adjudicating the matter, have been dealt with by the Appellate Tribunal in paragraphs 11 to 13 of its order, which read as follows:

“11. The final issue is whether the appellant has violated any of the provisions of the CBLR, 2018. The relevant sub-clauses of Regulation 10 are reproduced below.

Regulation 10: Obligations of Customs Broker. - A Customs Broker shall

(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;



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(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

Sl. No.	Bills of Entry/ Date	Consignor details as per AWB	Consignor details mentioned in the Bills of Entry
1	7987721/ 24.06.2020	Saleem Yousuf Hasan Albeshar	Ministry of Foreign Affairs, Abu Dhabi
2	8019046/ 27.06.2020	Faizal Fareed, Dubai	Ministry of Foreign Affairs, Abu Dhabi
3	8045238/ 01.07.2020	Faizal Fareed, Dubai	Ministry of Foreign Affairs, Abu Dhabi

As seen from the Table, the Bills of Entry were filed to make it appear as if the consignor in these cases was 'Ministry of Foreign Affairs Abu Dhabi' whereas the actual consignor was Shri Saleem, Shri Yousuf Hasan Albe and Shri Faizal Fareed, Dubai. This was clearly evident from the airway bills relating to the respective Bills of Entry No.7987721 dated 24.06.2020, No.8019046 dated 27.06. 2020 and No.8045238 dated 01.07.2020. The cargo whose consignor is mis-declared as the 'Ministry of Foreign Affairs' to make it appear genuine for automated system for clearance as Diplomatic Cargo cannot be considered as oversight when the mistake is occasioned by the appellant who is well aware of the procedures. Such repeated mis-declarations which have resulted in smuggling of gold into India cannot be considered as oversight as claimed by the Branch Manager of the appellant in his statement. The appellant has also alleged that the above facts were not part of the notice issued to him. It is necessary to highlight here the fact that in dealing with the Customs broker with regard to the license first an offence report is issued which only specifies the allegations in H brief. Thereafter, a notice is issued and an inquiry officer is appointed to look into the allegations and to give an opportunity to the appellants to defend himself. Hence, the inquiry report is a detailed report which provides the allegations, the documents relied upon and the defences provided by the accused and based on this, the order is issued. Therefore, in dealing with the CHALR it is the offence report and the inquiry report are the two significant documents that bring about the offence committed by the appellant.

12. The premises of the Appellant was searched and certain documents were recovered with regard to the above consignment. A statement was recorded from Shri Sarith on 06.07.2020 who stated that he went to the Dubai in 2007 and returned in 2016 and he worked as Public Relation Officer in UAE Consulate, Trivandrum from 2016 to 2019 and thereafter, resigned due to personal reasons. He admitted that he approached the appellant for clearance of the consignment and paid them in cash to clear the same. A statement dated 07.07.2020 was recorded from Shri Godfrey Prathap, Branch Manager of the appellant who stated that he filed the Bill of Entry for clearance of the above goods as Diplomatic Cargo (personal effects) by availing the exemption from payment of customs duty under Notification No. 3/1957 dated 08.01.1957. He Submitted that the delivery order issued by M/s. Emirates mentioned the cargo as Diplomatic Cargo and information of the said cargo was received over phone from Shri Sarith



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who identified himself as former Public Relation Officer and was engaged in personal capacity as protocol officer for Shri Rashed Khamis Alimusaqri Al Ashmei, Consulate General of the UAE, Trivandrum in whose name the said carton had arrived. He was also informed by Shri Sarith that no documents will be required except the authorisation letter and the copy of the airway bill and they will be submitted personally by him as soon as the same is received and the documents were personally handed over by Shri Sarith. The airway bill showed the consignor as Shri Faisal Fareed and the consignee as Shri Rashed Khamis Alimusaqri Al Ashmei, Consulate General of the UAE, Trivandrum. He admitted that the Bill of Entry was filed online showing the consignor as 'Ministry of Foreign Affairs Abu Dhabi UAE' instead of what was mentioned in the airway bill on the instructions of Shri Sarith. He also stated that one of his clearing staff Shri Raveendran had informed him that Shri Sarith is 'not working for UAE Consulate but is engaged for personal work for the diplomats and there was no written communication regarding the fact that Shri Sarith is no longer employed with the Consulate and the payments used to be received by the Consulate through their bank account.

13. From the investigations, it is proved that the appellant had cleared 21 consignments on behalf of UAE Consulate as Diplomatic Cargo and further, the investigations proved that there was a syndicate operating for smuggling the gold. From the investigations and various statements and from the appellants own statement, it is proved that they were aware of the fact that Shri Sarith was no more with the Consulate. The appellant had failed to verify the authenticity of the documents received from Shri Sarith who was not an employee of the UAE Consulate, Trivandrum and also failed to exercise due diligence to ascertain the correctness of information related to the clearance of the cargo. In respect of three Bills of Entry, the appellant had declared the consignor's details as "Ministry of foreign affairs Abu Dhabi UAE" wherein the airway bill clearly shows that the goods were consigned by private individuals and the invoices and packing list were also not filed with the Bills of shows a mala fide intention of the appellant Entry which clearly shows a m and collusion with the smuggling syndicate, thus, abetting in the smuggling of 136.828 kgs. of gold including the seized consignment of 30.245 kgs of gold. The appellant as a Customs Broker as per Regulation 10(d) was not only required to advise the client to comply with the provisions of the Act but also required to report such non-compliance to the Customs. As rightly argued by the Revenue, the appellant knew that Shri Sarith was no more with the UAE Consulate and did have knowledge that the consignor was not the 'Ministry of Foreign Affairs' but neither advised the client nor apprised the department which is nothing but violation of Regulation 10(d) of the CBLR, 2018. The appellant was responsible for allowing smuggling of gold concealed in the personal effects declared as Diplomatic Cargo. He failed to guide his client and to alert Customs and instead ended up facilitating the smuggling of gold, thus, his actions of omission and commission violates Regulation 10(d) and 10(e)."

14. We might also add that the antecedents of the appellant were taken into consideration by the authorities below while taking a conscious decision to revoke his license notwithstanding that a penalty of Rs.50,000/- had also been imposed on him under the Regulations. At the time of hearing of the appeal, we had sought for a report from the



Commissioner asking him to explain the compelling reasons for the Commissionerate to take a view that the license issued to the appellant under the CBLR, 2018 must remain revoked. We had sought for the said affidavit since we were initially of the view that the appellant having functioned as a broker under the Regulations for a long period of time, and having suffered the effects of a revocation for over four years during the pendency of the proceedings, the Department would perhaps take a lenient view in the matter of a continued revocation of the license. An affidavit has been filed on behalf of the Commissioner by the Assistant Commissioner of Customs wherein, the following is stated at paragraphs 3 to 7:

“3) I respectfully submit that appellant being a Customs Broker was involved in clearance of diplomatic consignments on behalf of UAE consulate. A Customs Broker is a company contracted to make sure the customs declaration is correct, duties and taxes are provided accurately, and payment is received so that the goods can transit across borders smoothly without disruption. License is issued to customs broker after satisfying prescribed eligibility criteria and various conditions as laid down in regulation 5 of CBLR 2018 and after clearing the oral and written examination under regulation 6 of CBLR, 2018. Further, after remitting the statutory fee, license is granted under regulation 7 after the applicant successfully enter into a bond in Form D and where specified a surety bond in Form E for due observance of these regulations and furnish a bank guarantee or a postal security or National Saving Certificate or a fixed deposit receipt issued by a nationalized bank in the name of Principal Commissioner of Customs or Commissioner of Customs as the case may be for an amount of Rs. Five Lakhs for carrying out the business as a Customs Broker.

4) I respectfully submit that in the instant case, the petitioner had filed Bills of Entry to make it appear as if the consignor in at least three cases was shown as 'Ministry of Foreign Affairs, Abudhabi' whereas the actual consignors happen to be Mr. Saleem Yousuf Hasan Albe, Mr. Faizal Fareed. Dubai and Mr. Faizal Fareed, Dubai as was evident from the Air way Bills relating respectively to Bills of Entry 7987721 dated 24.06.2020, 8019046 dated 27.06.2020 and 8045238 dated 01.07.2020. Further, the petitioner had filed the Bills of Entry for clearance of the diplomatic cargo without Invoices and Packing lists accompanying the same. The act of the Customs Broker mis-declaring the consignor details as 'Ministry of Foreign Affairs, Abudhabi' to make it appear as genuine diplomatic cargo for the Automated Risk Management System of the Customs to facilitate the clearance of the cargo, establishes *mens rea* of the Customs Broker.

5) I respectfully submit that from the voluntary statements of noticees



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no: 2, 3, 4 in SCN No.29/2020-21 dated 16-06-2021 of the Commissioner of Customs (Preventive), Cochin viz. Smt. Swapna Prabha Suresh, Shri Sandeep HN, Shri Ramees K.T, and especially Shri Godfrey Prathap of M/s. Cappithan Agencies under Section 108 of the Customs Act, 1962, it is evident that the appellant was aware that Shri Sarith was no longer an employee of the UAE consulate. Further, there were instances wherein appellant were authorized directly by the UAE consulate to handle their Customs related work and in many other instances the Consulate has authorized Shri Sarith to clear their Shipments who had in turn authorized the appellant. If the appellant had been a *bonafide* and genuine Customs Broker having in his knowledge that Shri Sarith was no longer with UAE consulate would have clearly noticed the discrepancies in the patterns of authorizations and would have communicated his apprehensions to the Customs and would have tried to get clarity in the matter. However, the appellant had neither taken any efforts to get the same clarified nor informed the Customs of the said irregularities.

6) I respectfully submit that the appellant as a Customs Broker occupies a very important position in the Custom House and in the Customs clearance chain. The Customs Broker is supposed to safeguard the interest of both the importers and the Customs. A lot of trust is placed in Customs Brokers especially by the department to discharge his duties with utmost sincerity and genuineness so as to ensure all the regulations are complied with. As such, the appellant failed to discharge his duties as envisioned under the CBLR, 2018 that resulted in illicit smuggling of 167.073 kgs of foreign origin gold in the consignments that were cleared as diplomatic cargo. The above lapse of appellant in their duties has rightly been construed as abatement to the smuggling of gold into the Country in Order-in-Original No COC-CUSTM-PRV-COM-04-2023-24 dated 31.10.2023 issued by the Commissioner of Customs (Prev.) in which penalty of Rs. 4 crores has been imposed on the Customs Broker under Section 112(a) & (b) of the Customs Act 1962. These actions on part of the appellant are grave economic offences which can only be addressed by the department with stringent actions against the appellant, a Customs Broker, under Customs Brokers Licensing Regulations, 2018.

7) I respectfully submit that the proceedings initiated against the appellant in previous instances under CBLR, 2018 are independent of the present issue at hand and the same were concluded under the relevant provisions after due process of law based on the facts in respective case. The current order of the department was passed after due consideration of the facts of the case based on cogent evidence of the appellant's mens rea in tampering with the Consignor's details and not disclosing all the facts before the Customs authorities which was also clearly brought out by the accused involved in the smuggling syndicate."

15. Although the learned counsel for the appellant brought to our notice a recent order of the CESTAT that allowed an appeal preferred by the appellant against an earlier order imposing penalty on it for violating the provisions of the Regulations, we feel the same may not be of much avail to the appellant in the instant appeal. The important aspect that requires to be taken note of in such cases is that



the relationship between the Customs Department and the Customs Broker appointed in terms of the Regulations is essentially one of trust. Once that trust is broken, and the Customs Broker ceases to inspire the confidence of the Customs Department in relation to his functioning, he loses the right to seek a reinstatement of his license under the Regulations. In the light of the specific stand taken by the Customs Department in its affidavit, we feel that the instances of breach of the Regulations, coupled with the fact that the recent instances where a breach was occasioned, were in connection with the smuggling of huge quantities of gold, we do not see this as a fit case for interfering with the impugned order of the Tribunal that upholds the revocation of the license of the appellant.

Thus, we dismiss this Customs Appeal, by upholding the impugned order of the Tribunal and answering the questions of law raised against the appellant and in favour of the Department.

**Sd/-
DR. A.K.JAYASANKARAN NAMBIAR
JUDGE**

**Sd/-
P.M.MANOJ
JUDGE**

prp/



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APPENDIX OF CUS.APPEAL NO.1/2024PETITIONER'S ANNEXURES:

ANNEXURE - A CERTIFIED COPY OF THE FINAL ORDER NO. FO/C/A/20421/2024-CU(DB) DATED 22.05.2024 OF THE HON'BLE CESTAT, BANGALORE

ANNEXURE - B ORDER-IN-ORIGINAL NO.COC-CUSTOMS-000-COM-09/2022-23 DATED 25.10.2022 ISSUED BY THE COMMISSIONER OF CUSTOMS, COCHIN

ANNEXURE - C TRUE COPY OF THE SCN NO. 21/2021 DATED 28.12.2021

ANNEXURE - D TRUE COPY OF THE INTERIM REPLY DATED 10.02.2022 SUBMITTED BY APPELLANT

ANNEXURE - E TRUE COPY OF THE INQUIRY REPORT DATED 29.07.2022 SUBMITTED BY RESPONDENT

ANNEXURE - F TRUE COPY OF THE REPRESENTATION DATED 24.08.2022 SUBMITTED BY APPELLANT

ANNEXURE - G TRUE COPY OF THE JUDGMENT DATED 22.12.2022 IN WRIT PETITION (C) NO.34919 OF 2022

ANNEXURE - H TRUE COPY OF THE ARGUMENT NOTE DATED 08.02.2024

ANNEXURE - I TRUE COPY OF THE MEMO DATED 26.07.2023 ALONG WITH DOCUMENTS SUPPLIED BY AR

ANNEXURE - J TRUE COPY OF THE ORDER-IN-ORIGINAL NO.COC-CUSTM-PREV-COM-04-2023-24 ON 31.10.2023 ISSUED BY COMMISSIONER OF CUSTOMS (PREVENTIVE), COCHIN

RESPONDENT'S ANNEXURES: NIL.

//TRUE COPY//

P.S. TO JUDGE