

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Customs Appeal No.20991 of 2019

(Arising out of Order-in-Original No.COC-CUSTOMS-000-COM-54/18-19 dated 12.03.2019 passed by the Commissioner of Customs, Cochin)

M. Prabhakarkini,
Kinship House Plot No.1-6
Cat Iv Door, No.24/492
Marar Road, Willingdon Island,
Cochin, Kerala-682 003

Appellant(s)

VERSUS

Commissioner of Customs,
Customs House,
Willingdon Island,
Cochin, Kerala-682 009.

Respondent(s)

APPEARANCE:

Ms. Pushapavathi, K., Advocate for the Appellant

Shri Maneesh Akhouri, Assistant Commissioner (AR) for the Respondent

**CORAM: HON'BLE DR.D.M.MISRA, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO,
MEMBER (TECHNICAL)**

FINAL ORDER NO. 21050 /2025

DATE OF HEARING: 21.07.2025

DATE OF DECISION: 21.07.2025

DR. D.M. MISRA

This is an Appeal filed against the Order-in-Original No.COC-CUSTOMS-000-COM-54/18-19 dated 12.03.2019 passed by the Commissioner of Customs, Cochin.

2. Briefly stated the facts of the case that the Appellants are issued with the Show-cause Notice dated 31.12.2018 alleging that they had violated the provisions of Customs Brokers Licensing Regulations, 2018 being no longer member with the Cochin Customs Brokers Association and proposed action under the said Rules. On adjudication, the Learned Commissioner imposed a penalty of Rs.50,000/- on the appellant. Hence, the present appeal.

3. Learned advocate at the outset submits that the Show-cause Notice dated 31.12.2018 was communicated to them on 07.01.2019. She submits that they applied to the Cochin Customs Brokers Association on 31.12.2018 and allotted the membership w.e.f. 02.01.2019 i.e. before the communication of the Show-cause Notice to them. She submits that even though the said fact was brought to the notice of adjudicating authority, it was not considered and the penalty was imposed on the appellant. In support, she refers to the certificate issued by the Cochin Customs Brokers Association, enclosed with the paper book.

4. Learned Authorised Representative(AR) for the Revenue reiterates the findings of the learned Commissioner.

5. After hearing both sides and perusal of the records, we find that the learned Commissioner, solely on the ground that the appellant was not being a member of the Cochin Customs Brokers Association, has imposed penalty alleging violation of Rule 20 of the CBLR, 2018 without appreciating the fact that the appellant had already applied on 31.12.2018 to the Cochin Customs Brokers Association to become a member and allotted the membership with effect from 02.01.2019. In this scenario, imposition of the penalty on the appellant for breach of the said Rule is unwarranted.

Consequently, the penalty imposed is set aside and appeal is allowed with consequential relief, if any, as per law.

(Operative part of this order was pronounced in
Open Court on conclusion of the hearing)

(D.M. MISRA)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

Gm/Raja