

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI**

M/s. A.D. Jayaveerapandia Nadar& Bros.

Versus.

Commissioner of Customs, Tiruchirappalli

C/EH/448/2010 & C/MISc/95/2012 & C/339/2010

(Arising out of Order-in-Original No.1/2010 dated 8.6.2010 passed by the Commissioner of Customs, Tiruchirappalli)

M/s. A.D. Jayaveera Pandia Nadar& Bros.	Appellants
Vs.	
Commissioner of Customs, Tiruchirappalli	Respondent

Appearance:

Shri Hari Radhakrishnan, Advocate for the Appellants
Shri P. Arul, JDR for the Respondent

Coram:

Hon' ble Dr. ChittaranjanSatapathy, Technical Member

Date of Hearing: 19.03.2012
Date of Decision: 19.03.2012

Misc.Order Nos. 177-178/12 dated 19.03.2012
Final Order No. 261/12 dated 19.03.2012

1. Heard both sides.
2. Shri P. Arul, learned DR, at the outset raises a preliminary objection that since this is a case of non-renewal of the CHA Licence by the jurisdictional Commissioner under Regulation 11 of the CHALR, 2004, no appeal lies against such renewal and that CESTAT does not have jurisdiction to hear an appeal against such non renewal. In support of his argument, he cites the decision of the Hon'ble Bombay High Court in the case of A.S. Vasan& Sons Vs.Union of India-2009 (238) ELT 217 (Bom).
3. Shri Hari Radhakriahnan, learned counsel appearing for the Appellant points out that in the case of Real Logistics Shipping Agencies Vs. Commissioner of Customs, Pune-2010 (259) ELT 232, the Mumbai Bench of the Tribunal had held that the order Passed by a Commissioner refusing to renew a license is an order against which appeal is maintainable under Section 129A of the Customs Act, 1962.

4. After hearing both sides, I find that the parties to the appeal In Real Logistics Shipping Agencies (supra) did not bring to the Notice of the Bench that there is a decision of the Hon'ble Bombay High Court in the case of A.S. Vasan (supra) specifically holding that no appeal lies against an order rejecting an application for renewal of CHA licence. In view of the said decision of the Hon'ble Bombay high court, which has also referred to a similar judgment of the Hon'ble Calcutta high court in M.Dutta Agency vs Commissioner of Customs -1998(101) ELT 581(cal), no appeal lies against the impugned order and hence the same cannot be entertained by the Tribunal. As such, the appeal is dismissed as not Maintainable. The appellants are at liberty to approach any other legal forum, as advised, for redressal of their grievance.
1. Both the miscellaneous applications also stand disposed of.

(Dictated and pronounced in open court)