CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

CUSTOMS APPEAL NO. 52330 OF 2024
(Arising out of Order-in-Appeal No. 02/2024 dated 07.03.2024 passed by the Principal Chief Commissioner of Customs (Delhi Zone), Delhi)

Prime Express Courier & Cargo Pvt. Ltd ...... **Appellant**
Plot No. 72 and 72/1, Khasra No. 819 and 820
Block-K, Mahipalpur Extn.
New Delhi - 110037.

Versus

Commissioner of Customs (Adjudication Cell)- Delhi Zone ...... **Respondent**
New Customs House, Near I.G.I. Airport,
New Delhi - 110037

APPEARANCE:
Mr. Archit Jindal, advocate for the appellant
Mr. Shiv Shankar, authorised representative of the department

CORUM:
HON'BLE DR. RACHNA GUPTA, OFFICIATING PRESIDENT
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of hearing/decision: June 29, 2026

FINAL ORDER No. 51124/2026

DR. RACHNA GUPTA:

The appeal is filed to assail the order passed by the Principal Chief Commissioner of Customs (Delhi Zone) bearing Order No. 02/2024 dated 07.03.2024 vide which the courier registration of the appellant, being valid upto 05.02.2027, is being restored. However, the security amount deposited at the time of issuance of the said registration is ordered to be forfeited and the penalty has also been imposed on the appellant.

2. The maintainability of the present appeal is objected on behalf of the department, while relying upon section 129A of the Customs

Act, 1962[1], it has been submitted by learned departmental representative that order passed by the Principal Chief Commissioner of Customs does not find any mention in the sub-clauses of the said section 129A of the Customs Act, in accordance whereof the appeals to the present Tribunal, are allowed to be filed. Learned departmental representative also impressed upon that the adjudicating authorities whose orders are appealable are specifically being named, hence, the section cannot be read to include any order passed by 'any adjudicating authority' not mentioned in the said section. The definition of 'adjudicating authority' in section 2(1) of the Customs Act has also been impressed upon. With these submissions and relying upon the earlier decisions of this Tribunal in case of **Pacific Express vs. Principal Chief Commissioner of Customs (DZ)**[2] and **M/s Navalai Enterprises vs. Commissioner of Customs, New Delhi**[3] the appeal is prayed to be held non-maintainable and to be disposed of accordingly.

3. While rebutting these submissions, learned counsel for the appellant has relied upon the decision of the Hon'ble High Court of Telangana in the case of **Principal Commissioner of Customs vs. Khan Sadaf**[4] to impress upon that the Hon'ble Court has given a categorical finding that the name of adjudicating authority, that is, Principal Commissioner of Customs or Commissioner of Customs in section 129A of the Customs Act will not automatically exclude any other adjudicating authority, that is, Principal Chief Commissioner of Customs. Decision of this Tribunal (Mumbai Bench) in case of **Kakadiya Brijeshkumar Vinodbhai vs. Chief Commissioner of**

1. the Customs Act
2. Final Order No. 51300/2025 in Customs Appeal No. 52177 of 2022 dated 17.09.2025
3. Final Order No. 50178/2026 in Customs Appeal No. 51152 of 2026 dated 15.01.2026
4. (2023) 13 Centax 266 (Telangana) dated 04.09.2023

Customs, Zone II, Nhava Sheva[5] has also been relied upon with the similar findings as rendered by the High Court of Telangana. Learned counsel further submitted that the decisions relied upon by learned departmental representative have not dealt with the decision of Khan Sadaf (supra). Since Principal Chief Commissioner is held to be an adjudicating authority in terms of section 129A of the Customs Act, that the appeal is very well maintainable. The appeal is prayed to be heard on merits.

4. Having heard both the parties, perusing the decisions relied upon by the respective parties, it is observed that this Tribunal, rather the same bench, in **Pacific Express** (supra) case, after interpreting section 129A of the Customs Act, has already held as follows:

> "**7.**These observations and the fact that the present Tribunal is the creature of the statute which has to function within the bounds of the statute, we hold that the appeal assailing the order of Principal Chief Commissioner is not maintainable before this Tribunal. We draw support from the decision of this Tribunal Mumbai Bench in the case of Express Handlings Worldwide vs. Commissioner of Customs (CIER Airport) Mumbai reported as 2014 (299) E.L.T. 359 Tribunal, Mumbai wherein, it was held that there is no provision for filing an appeal under CIER 2010 Regulation 14(1) merely talks about imposition of penalty on the authorized courier who contravenes any of the provisions of these regulations or who fails to comply with the same. However, there is no provision for filing the appeal. In view of the entire above discussion, the preliminary objection raised by the department is hereby accepted. Consequently, the present appeal is dismissed as being nonmaintainable. The appellant is however at liberty to exercise the appropriate remedy, if any."

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5. Final Order No. 86087-86090/2025 in Customs Appeal No. 86661 of 2025 dated 15.07.2025

5. It is also observed that regulation 17 of Courier Regulations have also been discussed in the said decision. The Principal Bench of the Tribunal in **Navalai Enterprises** (supra) has elaborated the aforesaid findings while holding as follows:

> "**13.** The 2010 Regulations clearly provide of a representation to the Chief Commissioner by the Authorized Courier against the order of the Commissioner passed under regulation 13(1) of the 2010 Regulations. Regulation 13(1) deals with revocation of the registration of an Authorized Courier and also for forfeiture of security. Section 158 of the Customs Act also gives power to the Board to provide for imposition of penalty upon any person who contravenes any of the provisions of the 2010 Regulations.
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> **14.** Section 129A of the Customs Act, on which reliance has been placed by the learned consultant for the appellant, provides that any person aggrieved by a decision or order passed by the Commissioner of Customs as an adjudicating authority may file an appeal to this Tribunal. Adjudicating authority has been defined in section 2(1) of the Customs Act to mean any authority competent to pass an order or decision under the Customs Act but does not include the Board, Commissioner (Appeals) or the Appellate Tribunal. Thus, what is contemplated under section 129A (1)(a) of the Customs Act is that an appeal can be filed before the Tribunal against the decision of an adjudicating authority, which means an authority which has taken decision under the provisions of the Customs Act.
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> **15.** In the present case, the Commissioner while revoking the registration of the appellant and forfeiting the security amount and also imposing penalty did not take any decision under the provisions of the Customs Act, as such a decision was taken under the provisions of the 2010 Regulations.
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> **16.** It is, therefore, clear that an appeal will not lie to the Tribunal against an order passed by the Commissioner under regulation 13(1) of the 2010 Regulations.
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> **17.** Even otherwise, the order passed by the Commissioner would merge in the order passed to

the Chief Commissioner while deciding the representation filed by the appellant under regulation 13(2) of the 2010 Regulations. Section 129A of the Customs Act does not provide in an appeal to the Tribunal against an order passed by the Chief Commissioner.

18. The appellant cannot ignore the order passed by the Chief Commissioner while intending to file an appeal under section 129A against an order passed by the Commissioner.

19. In this connection, it would also be pertinent to refer to the Customs Brokers Licensing Regulations, 20185, which have been framed under section 146(2) of the Customs Act. Under Regulation 19 of the 2018 Regulations, a Customs Broker or a F-Card holder who is aggrieved by any order passed by the Principal Commissioner of Customs or Commissioner of Customs under Regulation 16 or Regulation 17 may prefer an appeal under section 129A of the Customs Act to this Tribunal. It, therefore, clearly transpires that if an appeal by a Customs Broker could be filed under section 129A of the Customs Act, there was no necessity of providing in regulation 19 of the 2018 Regulations that an appeal can be filed before the Tribunal under section 129A of the Customs Act.

20. On the other hand, as noticed above, a representation can be filed by the Authorized Courier against an order passed under regulation 13(1) of the 2010 Regulations either suspending the registration or revoking the registration.

21. The appeal is a creature of the Statute and it can be filed only if the Statute permits. In the present case, as noticed above, 2010 Regulations do not permit of an appeal to be filed before the Tribunal even otherwise. Section 129A of the Customs Act does not provide for an appeal to the Tribunal against an order passed by the Commissioner revoking the courier registration."

6. We do not find any reason to differ from those findings.

7. The decision relied upon by learned counsel for the appellant in Kakadiya (supra) case is a single member bench decision and thus is not binding, so is not binding the decision of Hon'ble High

Court of Telangana, Hon'ble High Court of Delhi being the jurisdictional authority.

8. In totality of the entire discussion, we, herby, hold that the present appeal is not maintainable before this Tribunal. The appeal stands dismissed accordingly. The appellant is, however, at liberty to exercise the appropriate remedy, if any.

(Dictated and pronounced in open court)

(DR. RACHNA GUPTA)
OFFICIATING PRESIDENT

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)

Apoorva