

**Skyways Vs. Collector of Customs**

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**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** May-20-1999

**Reported in :** (1999)(113)ELT433TriDel

**Appellant :** Skyways

**Respondent :** Collector of Customs

**Judgement :**

1. The above appeal was filed against the Order dated 3-11-1997 passed by the Commissioner of Customs, suspending the licence of the CHA in exercise of powers conferred under Regulation 21(2) of the CHALR, 1984.

Vide Stay Order No. S/352/97-NB, dated 16-12-1997, the Tribunal directed the Commissioner of Customs concerned to issue show cause notice and complete the adjudication proceedings within 3 months from the date of receipt of the order of the Tribunal, and pass appropriate orders in accordance with law. The appellants moved a miscellaneous application seeking directions for implementation of the above order.

Miscellaneous Order No. M/117/98-NB was passed on 9-6-1998 directing the Commissioner to fix the hearing in this case, hear the appellants and pass appropriate orders within a period of two months from that date and the matter was listed for reporting compliance on 10-8-1998.

It came up on that date and was adjourned on one or two occasions awaiting the report on the action taken by the Commissioner. On 22-10-1998, Miscellaneous Order No. M/261/98-NB was passed. The order is reproduced below : "Let the Commissioner complete the investigation and adjudication on or before 22-4-1999 failing which suspension of the licence of CHA shall stand revoked from 23-4-1999. The appellant undertakes to extend full co-operation." On 22-4-1999, when the matter came up to ascertain whether the adjudication has been completed, it was adjourned to enable the learned DR to report to the Bench on the action taken in terms of the Tribunal's directions. We are informed by the learned DR that in October, 1998 an Enquiry Officer (an Assistant Commissioner) was appointed, but he has no further information regarding any progress in the matter. Learned Counsel submits that pursuant to the appointment of the Enquiry Officer, the appellant appeared for personal hearing in January, 1997; but nothing has been heard from the officer till date.

The appellants also wrote to the Commissioner on 23-4-1999, but no action appears to have been taken to complete the adjudication before the date given by the Tribunal viz. 22-4-1999.

2. In the light of the above, and noting that the matter has been pending since December, 1997 and that the Tribunal's time frame has not been adhered to by the Department and noting that the Bench had directed that the licence suspension would stand revoked if the investigation and adjudication were not completed prior to 22-4-1999, we see no alternative but to revoke the suspension of the appellant's licence, with immediate effect. The suspension order stands hereby revoked with immediate effect. Copy of this order to be given to both sides. Dasti.

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