



\$~33

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **CUSAA 173/2025 & CM APPL. 75251/2025**

COMMISSIONER OF CUSTOMSAppellant
Through: Mr. Vijay Joshi, SSC, CBIC with Mr.
Shubham Chaturvedi, Adv.
versus

M/S A AND A INTERNATIONAL FREIGHT
FORWARDERSRespondent
Through: Appearance not given.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE RENU BHATNAGAR

ORDER
% **01.12.2025**

1. This hearing has been done through hybrid mode.

CM APPL. 75252/2025 (for exemption)

2. Allowed, subject to all just exceptions. The application is disposed of.

CUSAA 173/2025 & CM APPL. 75251/2025 (for interim stay)

3. The present appeal has been filed by the Appellant under Section 130 of the Customs Act, 1962, *inter alia*, challenging the impugned order of Customs Excise & Service Tax Appellate Tribunal (*hereinafter*, 'CESTAT') dated 14th May, 2025 (*hereinafter*, 'impugned order').

4. Mr. Joshi, Id. SSC for the Appellant submits that the Respondent had indulged in irregular imports. It was found that there were several shipping bills which were filed by the Respondent and upon verification, it was found that the exporters involved with the Respondent were themselves non-existent and had availed substantial amounts of IGST. It is further submitted that the



Order-in-Original dated 13th October, 2023 had directed revocation of the Customs Broker License of the Respondent in view of various irregularities.

5. However the Order-in-Original dated 13th October, 2023 was reversed by the CESTAT *vide* the impugned order.

6. This Court is of the opinion that the matter requires consideration

7. Issue notice in the appeal to the Respondent through all modes.

8. List before Joint Registrar for completion of service on 07th January, 2026.

9. List before Court on 21st January, 2026.

PRATHIBA M. SINGH, J.

RENU BHATNAGAR, J.

DECEMBER 1, 2025/pd/sm