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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ CUSAA 14/2026, CM APPL. 11749/2026 and CM APPL. 11751/2026

M/S NAVALAI ENTERPRISESAppellant

Through: Mr. Mohd. Faraz Anees, Mr.
Mukeshwar Nath Dubey, Mr.
Ajay Kumar, Mr. Kartik
Vashisht and Mr. Yash Singh,
Advs.

versus

THE COMMISSIONER OF CUSTOMS (AIRPORT AND
GENERAL)Respondent

Through: Mr. Anish Roy, SSC CBIC

CORAM:

HON'BLE MR. JUSTICE ANIL KSHETARPAL

HON'BLE MS. JUSTICE SHAIL JAIN

ORDER

07.07.2026

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1. Through the present appeal, the appellant calls in question the correctness and legality of the order dated 15.01.2026 (*hereinafter referred to as the "impugned order"*) passed by the Customs, Excise and Service Tax Appellate Tribunal (*hereinafter referred to as the "CESTAT"*) in Customs Appeal No. 51152/2025. By the impugned order, the CESTAT has held that an appeal under Section 129A of the Customs Act, 1962 is not maintainable on the ground that the Courier Imports and Exports (Clearance) Regulations, 2010 provide a remedy of representation before the Chief Commissioner against an order passed by the Commissioner of Customs revoking the Authorised Courier licence.

2. The brief facts leading to the filing of the present appeal are that the appellant is an Authorised Courier registered under the Courier



Imports and Exports (Clearance) Regulations, 2010. Pursuant to proceedings initiated under the said Regulations, the Commissioner of Customs, by Order-in-Original dated 13.05.2024 passed under Regulation 13(1), revoked the appellant's authorisation to operate as an Authorised Courier, ordered forfeiture of the security deposit and imposed penalty. Aggrieved by the said Order-in-Original, the appellant preferred a representation before the Chief Commissioner under Regulation 13(2) of the 2010 Regulations. The said representation came to be rejected. Thereafter, assailing the Order-in-Original dated 13.05.2024, the appellant preferred an appeal before the CESTAT under Section 129A of the Customs Act, 1962, which was dismissed *vide* impugned order dated 15.01.2026. Hence, the present writ.

3. Learned counsel appearing for the appellant draws the attention of this Court to the judgment of the Division Bench of the Bombay High Court in ***Principal Commissioner of Customs v. Bombino Express Pvt. Ltd.***, reported as 2018 (13) G.S.T.L. 52 (Bom.), wherein it has been held that merely because the Courier Imports and Exports (Clearance) Regulations, 2010 provide a remedy of representation before the Chief Commissioner, the same does not displace the statutory remedy of appeal under Section 129A of the Customs Act, 1962. The relevant observations contained in paragraph 12 are reproduced hereunder:

“12. The Tribunal found that even this mechanism is in place. Eventually, everything is traceable to the Customs Act, 1962 and once the said Act provides for an appeal and that appeal would lie to this Tribunal against the order-in-original, then, merely because a representation or a remedy of making a representation is provided by the Regulations, that does not displace



the appellate authority of the Tribunal. We do not think that the Tribunal, in the facts and circumstances of the case, has acted perversely in entertaining the appeal. More so, when the attempt of the Revenue was to question its jurisdiction on more than one occasion. Additionally, we have found that the Tribunal, If approached and it is regularly done in the cases of the Customs House Authorisation Regulations by the aggrieved agent, then, against the orders of the Tribunal restoring the licences or authorisation, the Revenue has brought appeals under the Customs Act, 1962 before this Court. Therefore, one opportunity being provided in the scheme of the law to the aggrieved courier does not cause serious prejudice to the Revenue. More so, when it can always approach this Court against the orders of the Tribunal.”

4. *Per contra*, learned counsel appearing for the respondent submits that the appellant has already availed the remedy of representation before the Chief Commissioner under Regulation 13(2) of the 2010 Regulations, which stands rejected. It is, therefore, contended that no further statutory appeal under Section 129A of the Customs Act, 1962 would be maintainable.

5. This Court has considered the submissions advanced by the learned counsel for the parties.

6. It is evident that in ***Bombino Express Pvt. Ltd. (supra)***, the Division Bench of the Bombay High Court was dealing with a case where the Authorised Courier had already availed the remedy of representation before the Chief Commissioner and the same had been decided. Notwithstanding the aforesaid fact, the Division Bench categorically held that the availability or availing of the remedy of representation does not displace the statutory remedy of appeal under Section 129A of the Customs Act, 1962 against the Order-in-Original



passed by the Commissioner of Customs.

7. In this case, the CESTAT has placed reliance upon its earlier decision in *Pacific Express v. Principal Chief Commissioner of Customs (DZ), New Delhi, 2025 (9) TMI 1064 - CESTAT*, New Delhi. However, a perusal of the said decision shows that the issue examined therein pertained to the maintainability of an appeal against an order passed by the Chief Commissioner under Regulation 13(2) of the 2010 Regulations.

8. The present case, however, stands on a different footing. Here, the appellant preferred an appeal before the CESTAT against the Order-in-Original passed by the Commissioner of Customs under Regulation 13(1) of the 2010 Regulations revoking the appellant's authorisation as an Authorised Courier, forfeiting the security deposit and imposing penalty.

9. The appellant's right to continue carrying on business as an Authorised Courier has been taken away by the Commissioner of Customs while exercising powers conferred under the Courier Imports and Exports (Clearance) Regulations, 2010. The said Regulations have been framed under the Customs Act, 1962. Section 129A of the Customs Act provides a statutory remedy of appeal against a decision or order passed by the Commissioner of Customs acting as an adjudicating authority. While passing the Order-in-Original under Regulation 13(1), the Commissioner of Customs was exercising adjudicatory powers under the statutory scheme. Consequently, the appeal preferred by the appellant under Section 129A of the Customs Act, 1962 was maintainable.

10. This Court is in agreement with the view taken by the Division Bench of the Bombay High Court in *Bombino Express Pvt. Ltd.*



(supra). The impugned order dated 15.01.2026 passed by the CESTAT is accordingly set aside. The matter is remanded to the CESTAT for consideration of the appellant's appeal on merits, in accordance with law.

11. The parties, through their learned counsel, shall appear before the CESTAT on 16.07.2026.

ANIL KSHETARPAL, J.

SHAIL JAIN, J.

JULY 07, 2026/kp/rm