

Commissioner of Customs (General) Vs S.S. Clearing and Forwarding Agency

Court: Bombay High Court

Date of Decision: March 8, 2006

Citation: (2006) 198 ELT 332

Hon'ble Judges: R.M. Lodha, J; J.P. Devadhar, J

Bench: Division Bench

Advocate: Vijay Kantharia, instructed by T.C. Kaushik, for the Appellant; S.N. Kantawala and Jogesh Rohira, for the Respondent

Judgement

@JUDGMENTTAG-ORDER

1. The learned Counsel for the appellant and Mr. S.N. Kantawala, the learned Counsel for the Respondent.

2. The following substantial questions of law arise in this appeal:

(a) Whether for initiating inquiry proceedings under the provisions of the Customs House Agents, Licensing Regulations, 1984 against Customs

House Agent, is it necessary or precondition to initiate action against the custom house agent under the provisions of Customs Act, 1962?

(b) Whether the inquiry proceedings under the Customs House Agents Licensing Regulations, 1984 are independent and distinct from any other

penal action or any other proceedings under the provisions of Customs Act, 1961?

3. Admit.