

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 3

Customs (EH) Application No. 10907 OF 2024

(filed by Revenue)

in

Customs Appeal No. 10190 of 2024-DB

(Arising out of Order No. MUN-CUSTOM-000-COM-020-23-24 Dated-01.02.2024 passed by Principal Commissioner of Customs-Mundra)

Sanjay Jain

Flat No. D-153, DLF Park Place, Phase-V
Sector-54, Gurugram, Haryana-122002

.....Appellant

VERSUS

C.C. - Mundra

Office of the Principal Commissioner of Customs
Custom House, Mundra-Kutch, Mundra-Port and SEZ,
Mundra-Kutch-Gujarat-370421

.....Respondent

APPEARANCE:

Shri R.K. Varma, Advocate appeared for the Appellant

Shri Prashant Tripathi, Authorise Representative appeared for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR (JUDICIAL)
 HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

FINAL ORDER NO. 12416 /2024

DATE OF HEARING:17.10.2024

DATE OF DECISION:17.10.2024

RAMESH NAIR

Shri R.K. Varma appearing on behalf of the appellant submits that in this case there is a personal penalty under section 112(a) and 114AA. These penalties were imposed consequential to the demand made against GK Enterprises. It is his submission that the main case of GK Enterprises has been disposed of by Final order No. 11549 of 2024 dated 12.07.2024.

2. Considering the submissions made by learned counsel the early heading application is allowed. Since this case is arising out of the common order which was the subject matter of GK Enterprises in Customs Appeal No. 10172 of 2024, the appeal itself is taken up for disposal.

3. After hearing both the sides, we find that in the present case, there are penalties under Section 112a and 114AA in connection and are consequential to the demand confirmed against GK Enterprises. In the case of GK Enterprises, this Tribunal vide order dated 12.07.2024

set aside the demand and appeal was allowed. Since in the present case the penalty is consequential to confirmation of demand against GK Enterprises, the penalties will not sustain. Accordingly, the penalties are set aside. Appeal is allowed.

(Dictated and Pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

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