

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10217 of 2024

(Arising out of Order in Appeal No. AHD-CUSTOM-000-APP-440-23-24, dated 13.02.2024 passed by the Commissioner (Appeals)-Customs, Ahmedabad)

M/s Dhanlabh Logistics LLP

S-2, 2nd Floor, Ronak Complex, Panjrapole,
Ambawadi, Ahmedabad, Gujarat-380006

...Appellant

VERSUS

Commissioner of Customs –Ahmedabad

Office of the Pr. Commissioner of Customs, 1st Floor,
Customs House, Opposite Old High Court, Navrangpura

...Respondent

WITH

Customs Appeal No. 10218 of 2024

(Arising out of Order in Appeal No. AHD-CUSTOM-000-APP-438-439-23-24, dated 13.02.2024 passed by the Commissioner (Appeals)-Customs, Ahmedabad)

M/s Dhanlabh Logistics LLP

S-2, 2nd Floor, Ronak Complex, Panjrapole,
Ambawadi, Ahmedabad, Gujarat-380006

...Appellant

VERSUS

Commissioner of Customs –Ahmedabad

Office of the Pr. Commissioner of Customs, 1st Floor,
Customs House, Opposite Old High Court, Navrangpura

...Respondent

APPEARANCE:

Shri N K Tiwari, Consultant appeared for the Appellant

Shri Sanjay Kumar, Superintendent (AR) appeared for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

FINAL ORDER NO. 10241-10242/2025

DATE OF HEARING: 20.02.2025

DATE OF DECISION: 11.04.2025

SATENDRA VIKRAM SINGH:

The present appeals have been filed by M/s Dhanlabh Logistics LLP, Ahmedabad against the order-in-appeal No. AHD-CUSTOM-000-APP-440-23-24 and AHD-CUSTOM-000-APP-438-439-23-24 both dated 13.02.2024 passed by the Commissioner (Appeals), Customs Ahmedabad in the case of M/s K R International, Delhi and M/s Fusion Overseas, Delhi respectively. The cases were made primarily against the exporter M/s K R International, Delhi and M/s Fusions Overseas, Delhi where the present appellant M/s. Dhanlabh Logistics LLP was one of the co-noticee in the SCNs.

2.1 The first case was made out against M/s K R International [IEC No. HERPS3900H Proprietor-Jagveer Singh] having office address at House no. 415, Block-A, Pocket-2, Sector 8, Rohini, Delhi who attempted export of "Super Ceramic Coating (Pro Polish)" from ICD Khodiyar, Ahmedabad by resorting to mis-declaration of actual quantity as well as gross over-valuation of the goods to the extent of 22 times, with intent to avail undue benefits like refund of IGST. Based on inputs, the Customs Officers examined the export consignment and found the goods to be mis-declared both in terms of quantity as well as value. Some of the bottles were empty, half filled or very less filled and various other bottles contained expired material. Accordingly, they seized the goods for violation of the provisions of the Customs Act, 1962. The appellant M/s Dhanlabh Logistics LLP, Ahmedabad acted as CHA in the matter who on behalf of the exporter filed export documents with customs authorities. The customs conducted investigation at the end of the exporter by searching their office (a hired premises) but no documents were found. The rent agreement was in the name of Shri Aman Handa, R/o A-1868, First Floor, A-Block, Jahangirpuri, Delhi. The letter /summons sent to Shri Aman Handa were received back un-delivered with remark "No such person". The summons issued to the proprietor Shri Jagveer Singh were also returned back with remark of the postal authority "no such person" on the envelope. The enquiry was conducted against the CHA who in response to Department's letter informed vide E-mail dated 08.01.2021 that they had received export documents/ KYC of M/s K R International from M/s Aeromar Logistics (I) Pvt. Ltd., Ahmedabad through E-mail. They also submitted copy of the said documents to the customs. The inquiry with M/s Aeromar Logistics revealed that they had got all the export documents of the exporter from M/s Mass Shipping Agencies, Ring Road, Naraina, New Delhi. The summons issued to the proprietor of M/s Mass Shipping Agencies were returned back with postal authority with the remark "The office is locked since long".

2.2 The second case was made against M/s Fusion Overseas [IEC No. AAGFF8041A] having office address at Shop No. 17, LSC Market, Block LU, Pitampura, Delhi who had also attempted export of "Super Ceramic Coating (Pro Polish)" from ICD Khodiyar, Ahmedabad by mis-declaring quantity as well value of the goods in so much so that they had over valued the export goods to the extent of 22 times with intent to avail undue benefits like refund of IGST. Based on inputs, Customs Officers examined the consignment and found the goods to be mis-declared both in terms of quantity as well as value. Some of the bottles were found empty, half filled

or very less filled and various other bottles contained expired material. The goods were seized for violation of the provisions of the Customs Act, 1962. In this matter also, M/s Dhanlabh Logistics LLP, Ahmedabad was the CHA who had filed export documents with customs. The customs conducted investigation at the end of the exporter by searching their office and recording the statement of Shri Rajiv Arya, one of the partner of the firm under Section 108 of the Customs Act, 1962 who revealed the name of the actual beneficiary as Shri Prince. In this case also, the CHA revealed that they had received export documents like invoice, packing list, KYC etc., of M/s Fusion Overseas from M/s Aeromar Logistics (I) Pvt. Ltd., Ahmedabad. The inquiry with M/s Aeromar Logistics revealed that they had got all the export documents of M/s Fusion Overseas from M/s Mass Shipping Agencies, Ring Road, Naraina, New Delhi. The summons issued to the proprietor of M/s Mass Shipping Agencies were returned back with postal authority remark "The office is locked since long".

2.3 The labels pasted on both the export consignments show the manufacturer's name as M/s Shine 'n' Care (India) Faridabad. An e-mail dated 01.01.2021, was sent to M/s Shine 'n' Care who vide letter dated 02.01.2021 informed that:

"they are not Mfg. this product. May be someone have use our company name & market this product. We wish to inform you that we sold around 10 Tons of one of our regular product Dash Board Polish in 50 Kg. packing to M/s. Greek Retail Pvt. Ltd. Plot No. 158, Industrial Area, Phase 1, Panchkula, Haryana 134113..... The duration of our deal/ supply from 18.05.2018 to 07.07.2018..."

2.4 After completing the investigation, the department issued show cause notice dated 11.01.2021 to M/s K R International proposing rejection of FOB value, confiscation of the seized goods under section 113(h) and 113(i) besides penal action against the exporter, M/s Mass Shipping Agencies, Delhi and M/s. Dhanlabh Logistics under Section 114 (iii) and Section 114AA of the Customs Act, 1962. The appellant is alleged to have failed to fulfill obligation cast on him as per Rule 13(d) and Rule 13(n) of the CHA Licensing Regulations, 2013.

2.5 In the second case also, show cause notice dated 11.01.2021 was issued to M/s Fusion Overseas proposing rejection of the FOB value, confiscation of the export goods under section 113(h)&(i) of the Customs Act, 1962 besides penal action against the exporter, its partner Shri Rajiv Arya, M/s Mass Shipping Agencies, Delhi, M/s Aeromar Logistics and M/s Dhanlabh Logistics LLP. In this case also, Appellant is alleged to have failed to do due diligence and fulfill obligation cast on him as per Regulation 13(d) and 13(n) of the CHA Licensing Regulations, 2013.

2.6 Both the above cases were decided by the adjudicating authority vide O-I-O No. 74/ADC/PMR/O&A/2021-22 dated 22.12.2021 & O-I-O No. 77/ADC/PMR/O&A/2021-22 dated 29.12.2021. He imposed penalty of Rs. 50,00,000/- on the appellant under Section 114(iii) and Rs. 50,00,000/- under Section 114AA of the Customs Act, 1962 in both the cases. The appeals filed by M/s. Dhanlabh Logistics before the Commissioner (Appeals) were also rejected and hence, the present appeals.

3. On behalf of the Appellant, Shri N. K. Tiwari, Consultant contended that the adjudicating authority as well as the Appellate authority have passed the order without considering the fact that the exporters(M/s K R International & M/s. Fusion Overseas) have mis-declared the value and the quantity of the goods and the CHA has no role in that as made out against him as he has filed the documents with customs on the basis of exporter's invoices and packing list. The appellant has not even been interrogated by the department. The charges made against the appellant are not tenable and therefore, these be set aside. He relied on the decision of the Tribunal in the case of Friends Cargo Services vs Commissioner of Customs reported at 2024-TIOL-252-CESTAT-DEL.

4. On the other hand, Learned Authorised Representative reiterated the findings of the lower authorities and tried to justify imposition of penalty on the Appellant in both the cases under Section 114(iii) and Section 114AA of the Customs Act, 1962. He stressed that due diligence was not done by the CHA in both the cases before filing the export documents with customs as they did not verify existence of the exporter at the given address. The CHA has failed to discharge burden cast upon him under Regulation 10(d) and Regulation 10(n) of the Customs Broker License Regulations, 2018.

5. We have gone through the case records and also heard the rival submissions. We find that the department has not recorded the statement of the appellant in either of the case and made allegations without substantiating them. Neither the show cause notices nor the orders of the lower authorities bring out as to how appellant has abetted in wrong doings of the exporter to justify imposition of penalty on him under Section 114(iii) and submitted false and incorrect material for imposing penalty under Section 114AA of the Customs Act, 1962. The SCNs invoke Regulation 13(d) and (n) of CHA Licensing Regulations, 2013 but as the matter pertains to 2020, Customs Broker License Regulation, 2018 should have been invoked. The relevant provisions are reproduced below:

Regulation 10. Obligations of Customs Broker

“(d) advice his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner or Customs or Assistant Commissioner of Customs, as the case may be;”

“(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable independent, authentic documents, data or information;”

The above provisions, clearly show that the custom broker was required to verify correctness of IEC, GSTIN, identity of the client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information. It nowhere mentions that the customs broker shall physically depute his person for KYC verification. He can verify antecedents of the exporter with available information/ web sites.

6. In the instant case, penalty has been imposed on the appellant under Section 114(iii) and Section 114AA of the Customs Act, 1962. The said provisions are reproduced below:

“Section 114. Penalty for attempt to export goods improperly, etc. – Any person who, in relation to any goods, does or omits to do any act which act of omission would render such goods liable to confiscation under Section 113, or abets the doing or omission of such an act, shall be liable,-

(iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater;

Section 114AA. Penalty for use of false and incorrect material. – If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of the goods.”

7. We find that the department has not brought out anything which could establish that the appellant or any of his employee played active role in alleged export of misdeclared goods. We rely on the findings of the Tribunal in the case of Mr K Natrajan, Proprietor of M/s Accurate Clearing and Shipping Agency vs Commissioner of Customs, Export Chennai vide Final Order No. 40865-40868/2024 dated 15.07.2024. In para 8 and para 10 of the said order, following has been observed:

“8. The findings in the impugned order for imposing penalty is that the appellants have not been diligent enough to verify antecedents of the exporter and thereby

facilitated the fraudulent export and availment of undue draw back. Being a CHA, the appellant has filed shipping bill on behalf of the exporters. Needless to say, that the details of value of the goods are entered in the shipping bill as per the instructions given by' the exporter.. It is not brought out from evidence that the CHA had in any manner assisted the exporter in over invoicing the goods so as to facilitate the availment of ineligible/draw back.

9.....

10. The act of not being diligent enough in verifying the antecedents of the exporter would attract the provisions of CBLR, 2018 and it cannot be a ground for imposing penalty under Section 117 of the Customs Act, 1962. In the case of M/s. Mohak Enterprises Vs. Commissioner of Customs [Final Order No. A/12637/2023 dated 20.11.2023] 2023-TIOL-1121-CESTAT-AHM, the Tribunal held that the penalty imposed alleging that the KYC of the exporter was not verified cannot sustain. In the case of Kunal Travels (Cargo) Vs. Commissioner of Customs(I&G), IGI Airport, New Delhi [2017 (354) ELT 447 (Del.)] = 2017-TIOL-894-HC-DEL-CUS the Hon'ble High Court held that no presumption would be made against the CHA when there is no active facilitation of clearance of consignment. No mens rea can be inferred to obtain duty draw back by fraudulent transaction in the absence of evidence against the CHA."

8. We also rely on the decision of Delhi Tribunal in the case of P.D. Prasad & Sons Pvt. Ltd. reported at 2017 (358) ELT 1004 (Tri. Del.) wherein the Tribunal in para 6 to 8 observed as follows:

"6. In the present case also, the appellant filed shipping bills on the basis of documents received by them. If there is any difference in the value of the export consignment, the CHA cannot be held responsible for the same as it is not the duty of the CHA to adjudge the correct value of the goods. There is virtually no evidence on record to show that he was aware of the overvaluation of the export consignment and be simplicitor proceeded by the declaration made by the exporters. In such a scenario, the appellant cannot be held liable for any aiding and abetting and consequently to penalty.

7. In the case of Adani Wilmar Ltd. v. Commissioner of Customs (Prev), Jamnagar [2015 (330) ELT. 549 (Tri-Ahmd.)] wherein it was held that non-following of the KYC norms of CHA Licence would result in breach of Regulation 13 of CHALR and not under Customs Act, 1962. In the absence of any evidence that CHA was aware of the alleged irregularities by the exporter, imposition of penalty on him is not justified. We find from the present impugned order that apart from the fact that the appellant did not physically verify the correctness of the address given to him by the exporter, whereas all other documents were verified from computer data and found to be correct. This fact by itself cannot lead to conclusion that he was aware of the overvaluation of the export consignment, thus calling for imposition of penalty upon him.

8. In view of foregoing discussion, we set aside the penalties imposed upon the appellant and allow the appeal with consequential relief."

9. In the case of Brijesh International vs Commissioner of Customs (I&G), New Delhi reported at 2017 (352) ELT 229 (Tri. Del.), Tribunal held as under:

"4. We have also gone through the Order-in-Original passed by the adjudicating authority. While discussing the issue of imposition of penalty upon CHA, he has only referred to the fact of misdeclaration of classification as also valuation by the main importer, M/s. Maya Overseas and has nowhere produced any evidence to show that the CHA knew about the incorrect classification and valuation of the goods. Otherwise also, we observe that the

CHA declared the goods in the Bills of Entry based upon the information given to him by the importer and is not expected to investigate and find out the correct classification or value of the goods. In such a scenario, we find no reason to impose penalty upon the appellant. Accordingly, we set aside the impugned order and allow the appeal with consequential relief to the appellant."]

10. In the case of *Bansal Fine Foods Pvt. Ltd. Vs. Commissioner of Customs, Mundra* at 2023 5 Centax 109 (Tri.-Ahmd.), this Tribunal has held that *"CHA who filed shipping bills as per documents provided by Indian exporter is not liable to penalty under section 114 and 114AA of Customs Act, 1962 when export consignment was rerouted to another country but ultimately delivered to original consignee."* The relevant para 5.7 of this order is reproduced below: -

"5.7 In respect of the Appeal filed by M/s. V. Arjoon, CHA, we find that the CHA had filed shipping bills as per the documents provided to him by exporter. Therefore, the bonafide act of the Appellant cannot be doubted. The act of filing the export documents for customs clearances shows that the appellant has no mens rea and filed the documents being a bona fide facilitator. Further, in any event of the matter, since we have already held that the goods were ultimately delivered to the buyers at Iran, there is no justification for imposing penalty upon the appellant, therefore, the penalty imposed on the appellant is set aside".

11. In another case of *Rajeev Khatri Vs. Commissioner of Customs (Export)* at (2023) 9 Centax 412 (Del.), the Hon'ble High Court of Delhi has given following findings: -

"30. Thus, indisputably, persons who have committed the acts of omission or commission in relation to goods that rendered them liable for confiscation, are liable to pay the penalty as stipulated under section 112(a) of the Customs Act, without any requirement to establish their mal intent. However, the same principle would not apply to persons who are alleged to have abetted such acts of omission or commission. This is because, abetment, necessarily requires, at the minimum, knowledge of the offending Act.

31. The use of the expression 'abet' in Section 112(a) of the Customs Act, makes it implicit that the person charged, who is alleged to have abetted the acts of omission or commission, has knowledge and is aware of the said acts. A plain meaning of the word 'abet' means instigation, aid, encouragement of an offence². It necessarily involves the knowledge that the act being abetted is wrong.

32. The Black's Law Dictionary defines the expression 'abet' as under:

"1. To aid, encourage, or assist (someone), esp. in the commission of a crime <abet a known felon>. 2. To support (a crime) by active assistance <abet a burglary>."

33. *In Queen v. Coney & Ors. (1882) 8 Q.B.D. 534: the Court for Crowned Cases Reserved held as under:*

"To constitute an aider or abettor, some active steps must be taken, by word or action, with intent to instigate the principal or principals. Encouragement does not, or necessity, amount to aiding and abetting. It may be intentional or unintentional. A man may unwittingly encourage another in fact by his presence, by misinterpreted gestures, or by his silence or non-interference - or he may encourage intentionally by expressions, gestures, or actions, intended to signify approval. In the latter case, he aids and abets; in the former he does not. It is no criminal offence to stand by a mere passive spectator of a crime, even of a murder. Non interference to prevent a crime is not itself a crime. But the fact that a person was voluntarily and purposely present witnessing the commission of a crime, and offered no opposition to it, though he might reasonably be expected to present it, and had the power so to do or at least to express his dissent, might, under some circumstances, afford cogent evidence upon which a jury would be justified in finding that he wilfully encouraged, and so aided and abetted. But it would be purely a question for the jury whether he did so or not."

34. *Section 3(1) of the General Clauses Act, 1897 expressly provides that the expression 'abet'⁴ would have the same meaning as in the Indian Penal Code, 1860 (hereafter 'the IPC').*

35. *Section 107 of the IPC explains the meaning of the expression 'abetment of a thing'. The said Section of the IPC reads as under:*

"107. Abetment of a thing. —A person abets the doing of a thing, who—

First. — Instigates any person to do that thing; or

Secondly. — Engages with one or more other person or persons in any conspiracy for the doing of that thing, if an act or illegal omission takes place in pursuance of that conspiracy, and in order to the doing of that thing; or

Thirdly. — Intentionally aids, by any act or illegal omission, the doing of that thing.

Explanation 1. — A person who, by wilful misrepresentation, or by wilful concealment of a material fact which he is bound to disclose, voluntarily causes or procures, or attempts to cause or procure, a thing to be done, is said to instigate the doing of that thing.

Illustration

A, a public officer, is authorised by a warrant from a Court of Justice to apprehend Z, B, knowing that fact and also that C is not Z, wilfully represents to A that C is Z, and thereby intentionally causes A to apprehend C. Here B abets by instigation the apprehension of C.

Explanation 2. — Whoever, either prior to or at the time of the commission of an act, does anything in order to facilitate the commission of that act, and thereby facilitates the commission thereof, is said to aid the doing of that act."

36. *Thus, in the context of Section 112(a) of the Customs Act, by definition, the expression 'abet' means instigating, conspiring, intentionally aiding the acts of commission or omission that render the goods liable for confiscation.*

37. *It is apparent from the above that the knowledge of a wrongful act of omission or commission, which rendered the goods liable for confiscation under section 111 of the Customs Act, is a necessary element for the offence of abetting the doing of such an act.*

38. *In Shree Ram v. State of U.P.: 1975 3 SCC 495, the Supreme Court held as under:*

"6.....Section 107 of the Penal Code which defines abetment provides to the extent material that a person abets the doing of a thing who "Intentionally aids, by any act or illegal omission, the doing of that thing". Explanation 2 to the section says that "whoever, either prior to or at the time of the commission of an act, does anything in order to facilitate the commission of that act, and thereby facilitates the commission thereof, is said to aid the doing of that act". Thus, in order to constitute abetment, the abettor must be shown to have "intentionally" aided the commission of the crime. Mere proof that the crime charged could not have been committed without the interposition of the alleged abettor is not enough compliance with the requirements of Section 107. A person may, for example, invite another casually or for a friendly purpose and that may facilitate the murder of the invitee. But unless the invitation was extended with intent to facilitate the commission of the murder, the person inviting cannot be said to have abetted the murder. It is not enough that an act on the part of the alleged abettor happens to facilitate the commission of the crime. Intentional aiding and therefore active complicity is the gist of the offence of abetment under the third para of Section 107."

39. *In Amritlakshmi Machine Works v. The Commissioner of Customs (Import), Mumbai: [2016 \(335\) E.L.T. 225](#) (Bom.) (FB)/[216] 66 taxmann.com 49 (Bom.)(FB), a Full Bench of the Bombay High Court had considered the aforesaid issue and held that the word 'abetment' is required to be assigned the same meaning as under section 3(1) of the General Clauses Act, 1897. The court further opined as under:*

"31.Mere facilitation without knowledge would not amount to abetting an offence. Parliament has specifically included abetment in Section 112(a) of the Act, to include acts done with knowledge, otherwise the first portion thereof "Any person - (a) who in relation to any goods does or omits to do any act" would cover acts done or omitted to be done on account of instigation and/or encouragement without knowledge. However, the first portion of Section 112(a) of the Act is only to make person of first degree in relation to the act or omission strictly liable. Persons who are not directly involved in the act or omission to act,

which has led the goods becoming liable for confiscation cannot be made liable unless some knowledge is attributed to them. Therefore, it is to cover such cases that Section 112(a) of the Act also includes a person who abets the act or omission to act which has rendered the goods liable to confiscation. Imposing penalty upon an abettor without any mens rea on his part would bring all business to a halt as even innocent facilitation provided by a person which has made possible the act or omission to act possible could result in imposing of penalty."

40. *We respectfully concur with the aforesaid view. This view has also been consistently followed by the Tribunal.*

41. *In Commissioner of Customs (Import) v. Trinetra Impex Pvt. Ltd.: [\(2020\) 372 E.L.T. 332](#) (Del.), a Co-ordinate Bench of this Court had rejected the Revenue's appeal against an order of the Tribunal setting aside the levy of penalty on a CHA under section 112(a) of the Customs Act. This Court had referred to the decision of the Bombay High Court in Amritlakshmi Machine Works v. The Commissioner of Customs (Import), Mumbai (supra) and held as under:*

"11. In respect of the show cause notice dated 8-7-2011, the imposition of the penalty has been made under section 112(a) of the Act in respect of the goods which have been held to be liable to be confiscated under section 111 of the Act. Here, the imposition of the penalty on the CHA is founded on the ground that he has abetted the offence. Though, for imposition of penalty in respect of the cases falling under section 112(a) of the Act, mens rea may not be required to be provided as condition precedent, however, when it comes to imposition of the penalty on an abettor, it is necessary to show that the said essential element/ingredient is present."

12. From the above case laws, it is clear that penalty on the CHA under the Customs Act can be imposed only if some positive Act of his involvement in fraudulent import/export is found with credible evidence. If there is failure on his part to fulfill the obligation cast upon him under CBLR, 2018, appropriate action needs to be taken under those regulations. As discussed, the department has not adduced any evidence in both the cases showing abetment by the CHA in alleged fraudulent activity of the exporter. They have also not brought forward any evidence to show that the CHA has used false and incorrect material in the cases. What has come out, is that the CHA has received KYC documents, export invoices, packing lists, etc. of the exporter through some other agency and filed the shipping bills with the Customs. As held in the above cases, CHA cannot be penalised under Section 114(iii) and 114AA of the Customs Act, 1962. For violation of CBLR, action could have been taken by the department. However, during hearing, in response to the query by the Bench, learned Authorised Representative

vide letter dated 28.02.2025 has intimated that the department has not taken any action against M/s Dhanlabh Logistics LLP under CBLR, 2018.

13. In view of above, we find that the department has not brought out anything in either of the cases to sustain its allegation against the appellant. We further find that the penalty has been imposed on the appellant without credible evidence and therefore, it is held as unsustainable. Accordingly, appeals are allowed and both the orders-in-appeal dated 13.02.2024 are set aside to the extent of upholding penalty upon the Appellant under Section 114(iii) and 114AA of the Customs Act, 1962.

14. The appeals are allowed with consequential benefit, if any, as per law.

(Order Pronounced in the open court on 11.04.2025)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Neha