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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10921 of 2019

(Arising out of Order No. OIA-MUN-CUSTM-000-APP-309-18-19 dated 26.03.2019 passed by Commissioner of Customs (Appeals) Ahmedabad)

M/s Jibran Overseas **...Appellant**
6/18/24, Bara Hindu Rao,
New Deli-110006

VERSUS

C.C.-Mundra **...Respondent**
Office of the Principal Commissionerate of Customs,
Port User Build., Custom House Mundra, Kutch
Gujarat-370421

APPEARANCE:

Shri Sudhanshu Bissa, Advocate appeared for the Appellant
Mrs. Sunita Menon, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

FINAL ORDER NO. 10692 /2025

DATE OF HEARING: 02.09.2025
DATE OF DECISION:02.09.2025

SOMESH ARORA:

In the instant case, the department had initially raised an objection that the goods i.e. new tyres which were imported valued at approximately Rs. 45 Lakhs were not carrying the BIS certificate as well as the BIS marking on the tyres, which is the legal requirement as per the ITC Policy. However from the record, it appears that after pneumatic tyres were tested by an approved agency and stated to be of the BIS standards, the goods were released without imposition of BIS marked on the tyres as was the requirement. However, the same were subjected to the redemption fine of Rs.4 Lakhs and penalty of Rs. 1,50,000/-. It is not coming on record as to how the department allowed the goods to be released contrary to requirement of imposition of BIS mark. Since the department is not before this court, the matter is being decided post release. It is found that the same objection which was raised by the department was allowed to be carried out by allowing the goods to go into India without the BIS Mark. However since the goods have been allowed to be released and the BIS standards were checked before release of the goods, there does not appear to be any attempt to make exceptional profit over and above when the normally goods are imported.

Redemption Fine of Rs. 4 lakh appears to be excessive, therefore same by consent is reduced to Rs. 2 Lakhs and penalty is also accordingly lowered to Rs. 75,000/-. The order is modified to the above extent. Appeal partly allowed.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

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