

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

REGIONAL BENCH- COURT NO. 02

Customs Appeal No. 10151 of 2022

[Arising out of OIA-MUN-CUSTM-000-APP-283-21-22 dated 02/02/2022 passed by the Commissioner of CUSTOMS-AHMEDABAD]

SABU GEORGE

Power Of Attorney Holder And G Card
Holder Lara Exim Pvt Ltd Nu-4 C-17 Sapana Nagar
Gandhidham Kutch, Gujarat

.....Appellant

VERSUS

C.C.-MUNDRA

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

.....Respondent

APPEARANCE:

Shri.Vijay N Thakkar, Consultant for the Appellant
Ms. Sunita Menon, Superintendent (AR) for the Respondent

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

Final Order No. 11041/2025

DATE OF HEARING:12.11.2025
DATE OF DECISION:14.11.2025

SOMESH ARORA

Matter was listed by the registry without any defect and argued by both sides.

1. However, this Court has gone through the impugned order and finds that the penalties are imposed against M/s. Lara Exim Pvt. Ltd which is a corporate entity, both by the adjudicating authority as well as the appellate authority. There is no specific penalty imposed as per the impugned order against Sabu George who has made this appeal as the authorized person and attorney holder of M/s. Lara Exim Pvt., same is therefore not maintainable and is liable to be rejected.
2. Appeal is therefore rejected accordingly.

(Pronounced in the open court on 14.11.2025)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**