

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 10613 OF 2020

[Arising out of OIA-JMN-CUSTM-000-APP-206-19-20 dated 26/12/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

**SHANTI PRAKASH DYEING & PRINTING MILLS
PVT LTD**

PLOT NO. A-494, GIDC, Pandesara
Surat, Gujarat

Appellant

Vs.

COMMISSIONER OF CUSTOMS-JAMNAGAR(PREV)

Sharda House...Bedi Bandar Road, Opp. Panchavati,
Jamnagar, Gujarat

Respondent

Appearance:

None appeared for the Appellant

Shri P Ganesan, Superintendent (AR)for the Respondent

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

FINAL ORDER NO. 10125/2026

Date of Hearing/Decision : **16/02/2026**

Dr. AJAYA KRISHNA VISHVESHA

None is present for the appellant. The learned Authorised Representative for the department is present.

2. Written submissions have been filed today on behalf of the appellant in which it has been submitted that the appellant had imported the so called coal by availing the facility of High Sea Sale / import. Accordingly, the quantity of such cooking coal under reference had been purchased cum imported from the main importer M/s. Arihant Coal Sales Bhavnagar. The dispute under reference is pertaining to wrongfully imposition of penalty of Rs. 50,000/- on the appellant for not producing the original documents for verification. Appellant has not received such documents from the above referred main importer, but, meanwhile, Customs Authority imposed penalty of Rs. 50,000/- on the appellant. The amount of the penalty has already been paid in 'P M

Cares Fund' vide receipt dated 11.11.2025. These facts and circumstances have already been submitted during the course of appeal. Therefore, this written submissions may be placed on the records. It has also been prayed that the appeal may be accordingly dropped as referred in the appeal filed before this Tribunal.

3. As the appellant have already paid the amount of penalty in the 'P M Cares Fund' vide receipt no. 11.11.2025. The appeal is dismissed as withdrawn by the appellant.

(Dictated and pronounced in the open Court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)