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

REGIONAL BENCH- COURT NO. 02

Customs Appeal No. 10349 of 2026

[Arising out of OIO No. KND-CUSTM-OOO-COM-19-25-2026 dated 30/07/2025 passed by the Commissioner of Customs Kandla]

GUPTA STEEL **.....Appellant**
B-47/2, Group, Wazirpur Industrial Area,
New Delhi, 110052

VERSUS

C.C-Kandla Customs **.....Respondent**
Office of the Commissioner of Customs, Near
Balaji Temple Kandla, Katchchh, Gujarat-370210

APPEARANCE:
Shri. Manish Jain & Ms. Surbhi Chandani, Advocates for the Appellant
Shri. Himanshu Nachane, Superintendent (AR) for the Respondent

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

Final Order No. 10290/2026

DATE OF HEARING:20.04.2026
DATE OF DECISION:20.04.2026

SOMESH ARORA

In the instant case, which arises out of an order which was passed along with other appellants and which is matter listed before the Division Bench. This Court proceeded to hear the matter in isolation as the same has been listed before this Court and the matter is within Single Member limit and related to eligibility of amnesty provisions only.

2. The Learned Advocate states that matter is emanating from the facts on record which indicate that the appellant was the victim of forgery committed of certificate of origin which was indicated to be of Malaysian origin. At this stage, on the basis of investigation it has not been found to be genuine. She states that there was no knowledge of the certificate being forged which has not been even attributed to the appellant nor are the statements inculpatory. She stated that even the conduct of the appellants indicates that they had all the desire to be on the right side of the law and they paid the duty, interest as well as 15% penalty as per the provisions of Section 28 (5) and 28(6) of the Customs Act. She therefore pleads that her client is entitled to amnesty provided under Section 28 (5) and 28(6) of the Customs Act. She also fairly points out that while paying penalty, as against

department stating that it worked out to be Rs. 2,93000/-, her client worked it out at approximately Rs. 2,91,000/. She states that her client is deficient only by about Rs. 1500 to Rs.2000/- of penalty, as has been worked out by the department.

3. Learned AR states that the remaining penalty should also be paid in case amnesty under the relevant provision is allowed by this Court.

4. Having gone through the details of the matter before this Court, it finds that this matter can be taken up by Single Bench as it is on the legal proposition involved that nominal short payment of penalty should or should not disentitle the substantive benefit that the party even is willing to make up for. Accordingly, considering various facets direction is being given to the appellant to make up for the differential penalty. The appeal is partly allowed as per the above condition.

5. It is expected that both sides, i.e., the appellant, will pay Rs. 1500 to Rs 2000/- which is deficient within a month and thereafter the same shall be accepted as a full settlement of the matter as per the provisions by the department. Compliance can also be reported to this Court within a month which will entitle appellant to full and final relief.

6. Appeal disposed of in above terms.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi