

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, ALLAHABAD**

REGIONAL BENCH : COURT NO.I

Customs Appeal No.70036 of 2019

(Arising out of Order-in-Appeal No.478-CUS/APPL/LKO/2018 dated 11.09.2018 passed by Commr.(Appeals) of Customs, GST & Central Excise, Lucknow.)

Shri Saurav Garg

(S/o Shri Rajendra Garg,
R/o-2/152, Vidhyadhar Nagar,
Jaipur (Rajasthan))

...Appellant

VERSUS

Commr. of Customs, GST & Central Excise, Lucknow

.....Respondent

(Aliganj, Lucknow, Uttar Pradesh)

APPEARANCE

Shri Ajun Agarwal (Advocate) for the Appellant (s)
Shri P.K.Singh (Supdt.) (A.R.) for the Revenue

CORAM:

HON'BLE MRS. ARCHANA WADHWA, MEMBER(JUDICIAL)

FINAL ORDER NO. 71278 / 2019

DATE OF HEARING : 27 June 2019

DATE OF DECISION : 27 June 2019

MRS. ARCHANA WADHWA :

The challenge in the present appeal is to penalty of Rs.3.00 Lakhs imposed upon the appellant in terms of the provisions of section 112 of the Customs Act.

2. After hearing both sides I find that the appellant was intercepted travelling in a rickshaw at barrier at LCS Sonauli on Indo-Nepal border and was found to be carrying two pieces of biscuits of gold biscuits to

third party origin. The appellant in his statement deposed that the friend of his father, Shri Raju Awasthi has offered him to carry the said gold to India on remuneration of Rs.50,000/-.

3. Proceedings were initiated against the appellant as also against Shri Raju Awasthi resulting in confiscation of gold biscuits and imposition of penalties upon both the noticees. The appeal of Shri Raju Awasthi is not before this Tribunal.

4. It is seen that admittedly the appellant was caught red handed while trying to smuggle gold biscuits from Nepal to India. However, according to him he was paid Rs.50,000/- for the said act by his father's friend. It is also seen that search of his house did not result in recovery of any contraband item thus indicating that the appellant was himself not the owner of the goods and was acting only as a carrier.

5. Appreciating all the above facts and taking a lenient view I reduce the penalty imposed upon the appellant from Rs.3.00 Lakhs to Rs.25,000/-(Rupees Twenty Five Thousand only). But for the above modification in quantum of penalty, the appeal is otherwise rejected.

(Dictated and pronounced in the open Court.)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)