FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 10/08/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/70766-70776/2017-SM[BR] dated 03/02/2017

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	C/335/2009	**SMT. KAMLA SHRESTHA, PROPRIETOR OF** M/S PRAMILA HANDICRAFT W/O SHRI HARI KUMAR THAKURI, NEW BANESWAR, KATHMANDU, NEPAL.
2	C/336/2009	**SHRI SHRI RAM S/O SHRI MUNNI RAM** R/O WARD NO. 2, VILLAGE-THANSINGH, DISTT-NUWAKOT. NEPAL
3	C/337/2009	**SHRI CHANDRA PRAKASH BHATT** S/O SHRI BALRAM BHATT, JANKI TOLA, WARD NO. 18, MAHENDRANAGAR, KANCHANPUR, NEPAL.
4	C/338/2009	**SHRI HARI KUMAR THAKURI** S/O SHRI YATAK BAHADUR THAKURI, R/O NEW BANESWAR, BUDH NAGAR, NEPAL.
5	C/339/2009	**SH MERAJ ALAM** S/o Sh Nek Mohd. Paknajhol, ward no 16, Kathmandu, Nepal.
6	C/340/2009	**SMT PRAMILA SHRESTHA** D/o Smt. Kamla Shrestha, New Baneswer, Kathmandu, Nepal.
7	C/341/2009	**SH BALDEV SINGH** S/o Sh Jogendra Singh Vill- Chandra Modariya, Khatima,Distt- Udham singh Nagar, Uttrakhand.
8	C/342/2009	**SH D.D.PANT** S/o Sh Padam Raj Pant Ward No 92, Nagtandi, Dashrath Chandra Nagar, Champawat, Uttrakhand.

9 C/343/2009 **Sh Jagjeet Singh**
S/o Late Sh Surendra Singh R/o Ward No 7, H.no11, Near Hanuman Mandir, Degree College Road,khatima, Distt- Udham Sing Nagar, Uttrakhand.

10 C/344/2009 **SH HARISH CHANDRA PHULERA**
S/o Sh Lokmani Phulera, R/o Vill- chakarpur, P.O-Chakerpur, Khatima, Distt- Udham Singh Nagar, Uttrakhand.

11 C/376/2009 **MR. B.D.GOEL S/O LATE SH. MOTILAL GOEL,**
R/O 90/12, IST FLOOR, MALVIYA NAGAR, NEW DELHI.

Name and Address of Respondent

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Other Appellants and Respondents as per Annexure

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25 Bar Association, CESTAT, Allahabad

26 Director Publications, Customs, Excise. I.P. Estate, Delhi

27 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

28 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

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30 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

31 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

32 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

33 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

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35 C.D.R. 36 Office Copy 37 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

Appeal Nos.C/335-344/2009 & 376/2009-CU[SM]

Arising out of Order-in-Original No.02/Commr./Lucknow dated 27.02.2009 passed by Commissioner of Customs, Lucknow.

(i) Smt. Kamla Shrestha, Proprietor of M/s. Pramila Handicrafts
(ii) Shri Shri Ram S/o Shri Munni Ram
(iii) Shri Chandra Prakash Bhatt
(iv) Shri Hari Kumar Thakuri
(v) Shri Meraj Alam
(vi) Smt. Pramila Shrestha
(vii) Shri Baldev Singh
(viii) Shri D.D. Pant
(ix) Shri Jagjeet Singh
(x) Shri Harish Chandra Phulera
(xi) Mr. B.D. Goel S/o Late Shri Motilal Goel

...APPELLANT(S)

VERSUS

Commissioner of Custom, Lucknow

...RESPONDENT (S)

APPEARANCE

Ms Surabhi Sinha, Advocate for the Appellant (s)
Shri Pawan Kumar Singh, Supdt. (AR) for the Department (s)

CORAM:

HON'BLE MR. ANIL CHOUDHARY, MEMBER (JUDICIAL)

DATE OF HEARING & PRONOUNCEMENT: ~~06.01.2017~~ 03-02-2017

FINAL ORDER NO.- 70766-70776/2017

Per Mr. Anil Choudhary :

These appeals are filed by the appellants against Order-in-Original No.02/Commr./Lucknow dated 27.02.2009 passed by Commissioner of Customs, Lucknow.

2. The brief facts are, as per show-cause-notice dated 01.09.2008, that on basis of specific information the officers of DRI intercepted two trucks bearing registration No.UP 78 AN 0997 and UP 04 A0481 on Khatima-Banbasa road near Chakarpur Canal at Khatima on 11.03.2008 at 16:45 hours. On enquiry the drivers produced the bill

of entry No.493/07-08 dated 11.03.2008 along with invoice, certificate of origin, certificate from Handicraft Association of Nepal and Registration papers of the vehicles. But, the packing list of the goods was not available with them. As per bill of entry, the consignor of the goods was M/s Pramila Handicrafts, New Baneshwar, Kathmandu, Nepal, and the same were cleared from Land Customs Station (in short LCS), Banbasaa bans Nepali Handicrafts, knitted pants, half pants, tops, trousers and mix items and the goods were consigned to Goel Arts & Crafts, Malviya Nagar, New Delhi. On preliminary examination Jeans and sports shoes were found beneath the handicrafts and other Nepalese goods on both the trucks which were not declared in the bill of entry. The goods and the vehicles were detained vide detention memo dated 11.03.2008 and on request of the person in charge, for checking at safe place, both the trucks along with the persons who were present on the trucks were brought to the office of DRI Regional Unit at Lucknow. 100% physical examination of the goods loaded on the vehicles was carried out in the premises of DRI Office from 12.03.2008 to 16.03.2008 and the inventory of recovered goods were prepared which are annexed as to the Panchnama. The details of the recovered goods are as follows: -

S.N.	Inventory	Description of recovered goods	Value (in Rs.)	Provisions contravened	Section under which the goods are liable to confiscation
1	A-I	TCO readymade garments i.e. Jeans, Shorts, Uppers, Half Pants. Sports wears, T-shirts, Caps, Head bands, jackets	32,74,945/-	Notfn. No.9/96 dated 22.01.96 issued under Section 11 of the Customs Act, 1962 readwith Section 3(2) of Foreign Trade (Development &	111(d), (i) and (m) of the Customs Act, 1962

				Regulation) Act, 1992	
2	A-II	Undeclared Nepalese Jackets	33,000/-	Section 111 (1) of the Customs Act, 1962 readwith Section 3(2) of Foreign Trade (Development & Regulation) Act, 1992	Section 111(1) of the Customs Act, 1962
3	B	Declared handicrafts items used for concealment of undeclared TCO goods	2,13,522/-	-	119 of the Customs Act, 1962
4	C	Undeclared miscellaneous TCO goods	1,64,500/-	Same as Sl. No.1	111(d) and (l) of the Customs Act, 1962
5	D	Undeclared TCO miscellaneous goods said to be personal effects	4,700/-	Same as Sl. No.1	-do-
6	E	Undeclared handicrafts items	1,45,200/-	Same as Sl. No.2	Same as Sl. No.2
7	F	Details of sample drawn	-	-	-
		TOTAL	38,35,267/-		
8		Truck No. UP-78 AN 0997	4,00,000/-	-	Section 115 of the Customs Act, 1962
9		Truck No. UP-04A 0481	4,00,000/-	-	-do-
		Grand Total	46,35,267/-		

3. One Chandra Prakash Bhatt, who was accompanying the trucks who was working with the firm M/s Pramila Handicrafts, Kathmandu, in his statement under Section 108 of the Customs Act dated 15.03.2008 stated that he was instructed by Shri Hari and Shri Sriram to go to Delhi alongwith the goods. He did not have much idea about the goods. One Rajendra Singh, who also worked with the firm M/s Pramila Handicrafts, in his statement dated 15.03.2008 stated that he had accompanied the goods from Kathmandu on 07.03.2008 for Delhi and that the goods were transferred into Indian trucks at Mahendra Nagar Bhansar and he did not have much idea about the details of the goods.

3.1 Shri Hari Kumar Thakuri, who was the manager of the firm M/s Pramila Handicrafts, consignors, in his statement dated 17.03.2008 stated that handicraft items and Nepalese jackets are being manufactured in the factory of M/s Pramila Handicrafts and some items are purchased from the market and then exported. That this time some packets were already brought to the godown of M/s Pramila Handicrafts and he was directed to keep the same beneath the handicraft items. After getting the goods loaded in his presence and in presence of owner, he started from Kathmandu on 07.03.2008 and got the goods cleared from the Nepal Customs and Indian Customs on 11.03.2008. That Smt. Kamla Shrestha is the owner of M/s Pramila Handicrafts and had arranged to put TCO garments instead of Nepalese garments knowingly. That the goods were to be delivered to M/s Goel Arts & Crafts, Malviya Nagar, New Delhi that the Bill of Entry was filed by Shri D.D. Pant, an authorised agent of M/s Goel Arts & Crafts.

3.2 Shri Sriram, who also worked for M/s Pramila Handicrafts in his statement stated that this time, some packets were already brought from some other place and other items were packed by him. The owner of the goods of personal effects (as per the inventory to the Panchnama), was one Shri R.C. Sharma. Both the owners of the trucks in their statements under Section 108 of the Customs Act, stated that they had hired the trucks for freight and that they were assured that only genuine goods are being transported.

3.3 Smt. Kamla Shrestha the owner of M/s Pramila Handicrafts, Kathmandu appeared before the Customs Authority at Lucknow on

11.04.2008 and stated that her firm is engaged in manufacturing of handicraft items and trading of the same and also manufacture garments. They regularly sold goods to M/s Goel Arts & Crafts, New Delhi and M/s Impexco India, New Delhi. Further stated that the goods as per Bill of Entry No.493/2007-08 dated 11.03.2008 belong to her firm. Only handicraft items were manufactured in the factory and the garments were purchased from M/s K.V. Felt & Bull Craft and M/s Fashion Pvt. Ltd., Kathmandu. The miscellaneous TCO garments were loaded due to inadvertent mistake at the time of loading of the goods, that the value of seized goods shown in inventory made under Panchnama, was correct to her satisfaction. That generally the order was placed by the buyer telephonically and payment is to be done by cash or by bank draft to her firm.

3.4 Shri B.D. Goel, proprietor of M/s Goel Arts & Crafts, New Delhi in his statement dated 07.05.2008 stated that his firm had made import of handicraft items from M/s Mandla Arts & Crafts, Kathmandu in the year 2002 and no imports were made in last two years, that his firm had purchased some jewelry, at least three years back from M/s Pramila Handicrafts, Kathmandu in Delhi, that the documents relating to Bill of Entry No.493/2007-08 dated 11.03.2008 were not related to his firm and no import order was placed to M/s Pramila Handicrafts, Kathmandu.

3.5 Shri D.D. Pant in his statement dated 21.05.2008, the CHA (Customs House Agent), who had filed the Bill of Entry stated that he had got cleared import of mainly M/s Goel Arts & Crafts, New Delhi and M/s Impexco India, New Delhi from Nepal Customs as well as Indian Customs, that the goods covered under the Bill of Entry No.493/07-08 dated 11.03.2008 was got cleared by him and Customs duty was deposited by him after receiving the same from Shri Hari Kumar Thakuri. The consignment in question was checked by Customs officers by drawing samples from the packets kept at the rear end of the truck and that he was unaware of loading of Chinese garments loaded on the seized Trucks. That no formal authorisation was given by M/s Goel Arts & Crafts, New Delhi for clearance of the consignment. The seized trucks were released provisionally on furnishing of bond for equivalent value and on furnishing of cash security @ Rs.25,000/- each truck.

3.6 Shri R.C. Sharma in his statement dated 22.07.2008 under Section 108 of the Customs Act, 1962 stated that he was a constable of CISF, Government of India posted at MPRTC, Devli, that he had met with Shri Hari Thakuri of M/s Pramila Handicrafts as he used to visit Indian Embassy Kathmandu, where he was posted, that on his transfer he handed over some used household goods to Shri Hari Thakuri for delivering the same at Rohtas Transport, New Delhi, that some goods listed in part D of inventory belong to him and goods listed in part C of the invented did not belong to him, that no charges are paid to Shri Hari Thakuri for transportation of his personal effects due to his friendship with Hari Thakuri.

4. It appeared to Revenue that undeclared third country origin (TCO for short) goods listed in part A-1 & C of the Inventory valued at Rs.34,39,445/- were brought into India in contravention of the provisions of Notification No.9/96-CUS(NT) dated 22.01.96 issued

under provisions of the Customs Act read with Section 3 of Foreign Trade (Development & Regulation) Act, 1992 and were liable to confiscation, the Nepalese handicraft items and knitted garments declared in the Bill of Entry valued at Rs.2,13,522/- used for concealment of the smuggled TCO goods were liable to confiscation as the same were used for concealing the TCO goods, that the undeclared Nepalese garments, personal effects and miscellaneous goods (listed in part A2, D & E of the inventory) used for concealment of the smuggled TCO goods were liable to confiscation under Section 111(d), (l) & (m) read with Section 119 of the Customs Act, 1962. The trucks each valued at Rs.4,00,000/- used as conveyance for illegal importation of miscellaneous goods and transportation of the same were also liable to confiscation under Section 115(2) of the Act and further on the various persons involved, penalty was proposed under Section 112 of the Customs Act.

5. So far the truck owners and their staff namely drivers and cleaners are concerned, they pleaded both at the time of Panchnama and statements recorded, also in the replies, that they had taken the vehicles to Nepali Bhansar on 10th March, 2008 on the directions of the owners where the goods were loaded on the truck, that the clearance of the goods were allowed by Land Customs Station, Banbasa on 11.03.2008. That the goods were not loaded in the presence of the truck owners and its staff, hence they have no idea that some goods whereof third country origin, as the goods were in packed condition and covered with requisite documents and import of the goods were allowed by the competent officers of the Customs.

Vide the impugned order, the Learned Commissioner was pleased to confiscate absolutely, the goods as per part-A of the Panchnama and totaling 12,861 pieces valued at Rs.32,74,945/- and also confiscated absolutely the goods as per part-C of the Panchnama, holding the same to be undeclared namely water tube boiler, grinding stone, sports shoes, ladies sandals and shoes as the same were found to be undeclared, amounting to be smuggled. It is also mentioned that in one bag 1767 pieces of brand tags, on which some thing was written in Chinese and further also written in English, from which it appeared that the tags were transported for being affixed on garments. Further the goods as per part B, namely Nepalese handicraft, handmade items, valued at Rs.2,13,522/- were held liable to be confiscated and option was given for redemption on payment of fine Rs.50,000/-, further the goods as details Annexure A-II & E to the Panchnama, being Nepalese garments and miscellaneous undeclared handicrafts valued at Rs.1,78,200/- were also confiscated with option to redeem on payment of redemption fine of Rs.45,000/-, further the personal effects valued at Rs.4713/- in part B to the Panchnama were also held liable to confiscation with option to redeem them on RF of Rs.1,000/-, further the two trucks bearing registration numbers are UP-78 AN 0997 and UP-04A 0481 each valued at Rs.4,00,000/- were also held liable to confiscation with option to redeem on payment of redemption fine of Rs.25,000 each. Further penalty were imposed under Section 112 of the Act morefully detailed in the table hereinabove.

6. The learned counsel on behalf of the appellants have urged that Shri Hari Kumar Thakuri in his statement recorded on 17th March, 2008

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have stated that Smt. Kamla Shreshta is the proprietor of M/s Pramila Handicrafts and she had got the goods loaded being TCO goods which was not in the knowledge of Shri Hari Kumar Thakuri. He was instructed that on reaching Delhi, he would stay there for 10-15 days and physically count the number of goods. That Smt. Kamla Shreshta instructed him to keep the foreign origin goods in the truck. Further in his reply response to show cause, Shri Hari Kumar Thakuri have stated that the statement dated 17.03.2008 was not a free statement but due the reason that he was in custody of DRI officers from 11.03.2008 to 17.03.2008 and under such pressure conditions, he wrote what was dictated to him. Further stated that it is not true that Smt. Kamla Shreshta the proprietor of M/s Pramila Handicrafts dispatched the goods of foreign origin (TCO). He further stated that there appeared to be some mistake, which occurred at the time of loading of the goods and some packets of garments which were for local consumption and were in packed condition was inadvertently loaded on the truck. He further stated that the Smt. Kamla Shreshta was suffering and bedridden for the last six months and was unable to attend to the business regularly and diligently. He further stated that mistake, which occurred was done to inadvertence and there was no deliberate attempt to dodge the law and/or contumacious conduct on their part. He further stated that on some goods, Chinese labels and labels of other countries are affixed, but the material is purely Indian. In reply, Smt. Kamla Shreshta, dated 21.11.2008 have stated that they have been in this business of export for last few years and never any such incident had occurred earlier. They received telephonic orders from the buyers in India and accordingly they dispatched the goods. Further, during follow-up action the owner M/s Goel Art & Craft, New Delhi namely Shri B.D. Goel refused to have placed his verbal order for the supply of goods on account of fear and to avoid involvement in the case, although he was a regular customer of theirs, which fact is more than supported by evidence of payments made by him to them. They also enclosed Xerox copy of three cheques dated 16.03.2006 for Rs.2,50,000/- and also two other cheques for Rs.2,50,000/- and Rs.92,000/- issued by M/s Goel Art & Craft, New Delhi in their favour. She further led evidence regarding her indifferent health pursuant to road accident since 10^{th} October, 2007 and in support of that, she had produced a copy of discharge summary issued by B & B Hospital (Pvt.) Ltd. Gwarko, Lalitpur, Nepal, wherein it is mentioned that she is suffering with lower back pain pursuant to car accident few hours back, sustaining injury on back etc. and was advised bed rest along with the other treatment. From the medical documents, it appears that she remained under treatment and bed rest till February-March, 2008.

6.1 The learned counsel further referred to the findings in the impugned order at para 40. She urges that the plausible explanation given by the consignor Smt. Kamla Shreshta, proprietor of M/s Pramila Handicrafts and her employees have not been found to be untrue. She stated that the exporter also led evidence by way of producing the certificates issued by few manufacturers/traders who have stated along with copy of the bills raised on M/s Pramila Handicrafts that they have supplied items manufactured out of textiles imported from India. Further states that labels of third countries like China, Thailand etc. are affixed on the garments for commercial purposes.

6.2 The learned counsel urges that this contention is supported by recovery of tags at the time of preparation of Panchnama. It is also urged that the Ld. Commissioner have solely relied on the initial statement of Shri Hari Kumar Thakuri dated 17.03.2008 and the retraction subsequently his reply has been rejected, relying on the ruling of Hon'ble Supreme Court in the case of Surjit Singh Chabra holding the same to be an afterthought. The learned counsel urges that Ld. Commissioner have erred in ignoring the overwhelming evidence, being the medical records of the proprietor/exporter Smt. Kamla Shreshta; the recovery of the labels at the time of preparation of Panchnama of the consignment as well as evidence led being the purchase documents and certificates of the suppliers of the goods. Further there is no test report obtained by the learned Commissioner. Thus, holding the goods particularly garments to be of 3rd country origin is basically presumptive and not based on any cogent evidence. Further, the evidences led have been rejected summarily without any proper or cogent reason assigned. She further urges that the tags or labels on the garments are not a conclusive proof of the garments being of third country origin, in view of the craving in India for foreign-made goods. So far, the goods of part-C of the inventory valued at Rs.1,64,500/- which are stated to be undeclared miscellaneous third country origin goods, it is stated that before the Customs, Mr. R.C. Sharma had admitted to some of the goods belonging to him. Further, Mr. Sharma in his reply dated 15.10.2008 pursuant to show-cause admitted that he was acquainted Shri Hari Kumar Thakuri, manager of M/s Pramila Handicrafts and on his transfer from Kathmandu to India, handed over five cartoons of personal effects to Shri Hari Kumar Thakuri for transportation to Delhi, as they were in the business of export of goods to India, as he had left Kathmandu on 12.02.2008 by air to report for his duty at CISF Headquarters at New Delhi. That Shri Thakuri had promised to transport his goods by gesture of goodwill and there was no consideration involved.

6.3 The learned counsel also pointed out to certificates issued by Government of Nepal, Ministry of Industry and Commerce and supplied trade and export promotion Centre certifying that the trade fair to be held in India in November, 2008, Smt. Kamla Shreshta of M/s Pramila Handicrafts is participating with their goods and also referred to a certificate dated 16th November, 2008 issued by second Secretary, Embassy of the Nepal at New Delhi that they are participating alongwith the goods in the Indian Trade fair in November, 2008. Accordingly, urges that they are regular traders and manufacture of repute, and do not indulge into any malpractices. The conclusion as regards garments is erroneous and does not stand in view of the overwhelming evidence led by them. So far, the goods as per Annexure-C, being water tube boiler and stone grinder, although these goods were handed by Mr. R.C. Sharma but it appears, under the facts and circumstances he has chosen to disown the same for reasons best known to him. It is further urged that the appellant exporter have brought the goods through proper Land Customs Station and had there been any mala fide intentions, the goods could have been easily transported to

India through the various porous border roads available. Accordingly, she prays for setting aside the orders of confiscation save and except the goods like water tube boiler and/or stone grinder. All the other goods and/or garments are not restricted goods and can be imported into India on payment of proper Customs duty. So far, the truck owners are concerned, it is stated that it have nowhere come on record that they have deliberately done any mischief and/or knowingly transported any contraband goods and hence order of confiscation and redemption fine on them is totally unsustainable. She also prays that the penalties on various persons have been imposed in a mechanical manner without there being any active role on their part in the alleged irregularities.

7. The learned AR for Revenue relies on the impugned order. He also points out to the statement of Mr. R.C. Sharma wherein, he has denied the ownership of the goods at Part-C of the inventory against the claim of the appellant-exporter. Thus, it appears that the appellants have been trying to make various pleas by way of cover-up and/or afterthought and accordingly the appeals are fit to be dismissed

8. Having considered the rival contentions, I find that in view of the evidences discussed hereinabove and the findings of the learned Commissioner, that there is no conclusive finding as to the garments seized being of third country origin. So far, the goods being undeclared in the Bill of Entry being admittedly Nepalese Jackets value at Rs.33,000, the declared garments valued at Rs.32,74,945/- at the Annexure-A1 to Panchnama, I hold that the confiscation is

bad and set aside the same along with redemption fine. So far the handicrafts goods at Annexure-B to the inventory, admittedly there is no evidence of such goods being of third country origin and I find that these are also the declared goods as per the Bill of Entry valued at Rs.2,13,522/- and accordingly I set aside the confiscation. So far the goods being water tube boiler and stone grinder at Annexure-C of the Panchnama, as no one has come forward to claim the same and were not declared along with other goods seized, etc., I uphold the absolute confiscation in respect of the same. So far, the undeclared goods being personal effects valued at Rs.4700/- admittedly belonging to R.C. Sharma is concerned, I set aside the confiscation in view of the admission by the said Mr. R.C. Sharma being an employee of the Government of India and the facts stated by him have not been found to be untrue and further the goods were of very small value and admittedly personal effects. So far, the goods at Annexure-E to the Panchnama being undeclared handicrafts value at Rs.1,45,200 is concerned, I hold that these goods are liable to confiscation, but the appellant-exporter, Smt. Kamla Shreshta of M/s Pramila Handicrafts is entitled to redemption, on payment of redemption fine Rs. 25,000. So far, the two trucks are concerned, I find that there is no finding, save and except presumptions, that the owners of the said trucks and its staff being drivers and cleaners were knowingly transporting any contraband goods. In this view of the matter, I set aside the order of confiscation of the two trucks as well as the redemption fine imposed. So far, the penalty imposed under Section 112 of the Act is concerned, considering the overall facts and circumstances and my findings hereinabove, I reduce the penalty imposed on Smt. Kamla Shreshta from Rs.25,000/- to Rs. 15,000/-, on Shri D.D. Pant from Rs.30,000 to Rs.5,000/-. Further reduce the penalty on Shri Hari Kumar Thakuri from Rs.20,000/- to Rs.5000/-. So far the other appellants and/or parties are concerned, I set aside the penalties imposed on them fully.

8.1 Thus, the appeals are allowed in part as indicated above. The appellants shall be entitled to consequential benefits in accordance with law.

(Dictated and Pronounced in the open Court)

Sd/-

Mishra

(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

प्रमाणित प्रति/Certified True Copy
21/08/17
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001