CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
1st Floor, WTC Building, FKCCI Complex, K. G. Road,

BANGLORE-560009

COURT-2

Customs Appeal No. 21290 of 2014

[Arising out of the Order-in-Original No. C. No VIII/10/22/2013 Cus Adjn./2109/14,04/2014 dated 31.01.2014 passed by Commissioner of Customs, Bangalore.]

M/s. INDEV LOGISTICS PRIVATE LIMITED, **....Appellant**
Smart Square, No-3/1, 3rd Floor,
100ft Road, Indira Nagar,
Bangalore – 560 038

VERSUS

COMMISSIONER OF CUSTOMS, **....Respondent**
Office of the Commissioner of Customs,
Central Revenue Building,
Bangalore – 560 001

Appearance:

None for Appellant

Mr. K.A. Jathin for Respondent

CORAM:

HON'BLE MR. P. A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MR PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

FINAL ORDER No. 20049 of 2024

Date of Hearing: 12.01.2024

Date of Decision: 12.01.2024

Per P. A. AUGUSTIAN:

1. In the present appeal, appellant is challenging the penalty imposed on appellant under Customs Act 1962.

2. Appellant is a customs broker and filed Bill of Entry for clearing projector on behalf of M/s. Acer India Private Limited Bill of Entry is filed as per the details furnished by the importer. Alleging that the importer mis-declared the classification, proceeding were initiated and show cause notice issued to the importer and the appellant herein. Thereafter Adjudication authority vide impugned order changed the classification and also imposed penalty of Rs.2,50,000/- Each under section 112 and 114AA of the Customs Act 1962 as appellant.

3. Aggrieved by said order, present appeal is filed. When the appeal came up for hearing, none appeared on behalf of importer. Learned Authorized Representative(AR) fairly admits that the impugned order is issued only on the ground of mis-declaration regarding classification of goods. Against the impugned order, importer had filed an appeal and this Tribunal vide Final Order Nos. 20562-20565/2018 dated 16.02.2018, set aside the impugned order demanding the differential duty as well as penalties

imposed on importer. Since there is no other issue involved in the present appeal, considering the fact that the department has accepted the above finding of this Tribunal, penalty imposed on appellant herein being the customs broker alleging mis-declaration of imported goods is unsustainable.

4. The appeal is allowed. Penalty imposed on appellant is set aside with consequential relief, if any in accordance with law.

(Order pronounced in open court on …12.01.2024)

(P.A. Augustian)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

Ganesh