CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE

Appeal(s) Involved:

C/452/2009-DB

[Arising out of Order-in-Original No. 41/09 dated 03/04/2009 passed by Commissioner of Customs, Cochin]

C/453/2009-DB

[Arising out of Order-in-Original No. 42/09 dated 03/04/2009 passed by Commissioner of Customs, Cochin]

M/s PARISONS AGROTECH PVT LTD
6/1183, CHEROOTTY ROAD, CALICUT

Appellant(s)

M/s PARISONS FOODS PVT LTD
6/1183, CHEROOTTY ROAD, CALICUT

Versus

C.C-COCHIN-CUS
CUSTOM HOUSE, WILLINGDON ISLAND
COCHIN
KERALA
682009

Respondent(s)

Appeal(s) Involved

C/446/2009-DB

[Arising out of Order-in-Original No. 41/09 dated 03/04/2009 passed by Commissioner of Customs, Cochin]

C/447/2009-DB

[Arising out of Order-in-Original No. 42/09 dated 03/04/2009 passed by Commissioner of Customs, Cochin]

C.C-COCHIN-CUS
CUSTOM HOUSE, WILLINGDON ISLAND
COCHIN
KERALA
682009

Appellant (s)

Versus

M/s PARISONS AGROTECH PVT LTD
6/1183, CHEROOTTY ROAD, CALICUT

Respondent(s)

M/s PARISONS FOODS PVT LTD
6/1183, CHEROOTTY ROAD, CALICUT

Appearance:

Mr. Kuriyan Thomas, Advocate
MENON & PAI
P.B. NO.1911
IS PRESS ROAD,
COCHIN
KERALA
682018

For the Appellant (s)

Mr. S. Chandramohan, Commissioner (AR) For the Respondent (s)

Date of Hearing: 26/07/2019
Date of Decision:04/11/2019

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER
HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 20969-20972/2019

Per : P. ANJANI KUMAR

DGFT vide Notification No 39 (RE-2007) /2004-2009 dated 16-10-2007 imposed a condition to the effect that import of palm oil and its fractions, whether or not refined, but not chemically modified, would not be imported at the port of Cochin. The appellants challenged the constitutional validity of the Notification before Hon'ble High Court of Kerala; vide Writ Petition No 31397/2007. Hon'ble High Court vide interim order dated 25-10-2007 stayed the operation of the Notification; vide order dated 20-11-2007, permitted the discharge of one consignment of appellant at Cochin Port. And vide order dated 01-12-2007 ordered that the benefit of order 25-10-2007 would be available to all vessels from which cargo was being discharged on or before 20-11-2007. Hon'ble High Court However, dismissed the writ petition vide order dated 15-2-2008. Meanwhile, one of the appellants, M/s Parisons

Agrotech imported 2999.804 MT of RBD palmolein, which house warehoused under 3 bills of entry and cleared provisionally later under various ex-bond bills of entry. The other appellant M/s Parisons Foods P Ltd imported 1000 MT of BD Palmolein and 2969.522 MT of crude palm oil, warehoused the same and later cleared provisionally under various ex-bond bills of entry. The appellants were issued Show Cause Notices dated 17-12-2008 and 6-11-2008 respectively seeking to confiscate the imported cargo under section 111(d) of the Customs Act, 1962 and seeking to impose penalty under Section 112(a) ibid. Commissioner of Customs, Cochin vide order No 41/2009 dated 27-03-2009 and 42/2009 dated 3.4.2009. Commissioner has imposed a penalty of Rs 1.40 Cr and 1.75 Cr respectively on the appellants. However, the Commissioner has not imposed any fine in lieu of confiscation on the grounds that the goods were not physically available for confiscation. M/s Parisons Agrotech, vide appeal C/452/2007 and M/s Parisons Foods P Ltd, vide appeal C/453/2007, are against the imposition of penalty under Section 112(a) of Customs Act, 1962. Revenue are in appeal, vide appeals C/446/2007 and C/447/2007, against non-imposition of fine in lieu of confiscation.

2. The learned counsel for appellants submits that the imports were effected when the stay granted by Hon'ble High Court of Kerala was in operation; the Notification was not in force; further the High Court has specifically permitted the appellants to discharge cargo; as long as the stay was in operation it cannot be deemed the appellants have imported in contravention of any prohibition; penalty should be used for deterrence but not for retribution. He submits that the appellants have entered in to agreements with buyers prior to the coming in force of the prohibition. The goods were originally procured by the sister concerns like M/s Parisons Roller Flour Mills Pvt Ltd, M/s Parisons Exports Inc and M/s Parisons Estates and Industries Pvt Ltd. Before sale of goods to the appellants, the sale of goods was an issue between their sister concerns and M/s Intercontinental Oils & Fats Ltd and M/s Adani Wilmar Trading Pvt Ltd. All the contacts being in transition period before the prohibition came in to effect; the appellants cannot be accused of contravention of any provisions. As per Exim Policy, Paragraph 1.5, import of goods which are 'free' is subsequently changed to 'Prohibited' or 'Restricted', the cases where the import has already commenced would be considered to be ‘free’; evidence of commencement would be ascertained by evidence such as opening of irrevocable letter of credit. In the instant case, facts go on to suggest that the import had already commenced and thus consignments are saved by the provisions of Para 1.5 of FTP. Learned Counsel submits that the bona fide conduct of the importer needs to be considered before imposing penalty under Section 112 of the Customs Act; when goods are freely importable no confiscation and penalty are justified. He relies upon the following cases.

(i). *the order of Kerala High Court in WP 31397/2007 filed by the appellants and affirmation of the same by Apex Court (2015) 9 SCC 657*

(ii). M/s Beopar Sahayak (P) Ltd Vs Vishwanath & Others (1987) 3 SCC 693

(iii). O.T.Enasu Vs UOI 2012(27) STR 206 (Ker)

(iii). 1990 (47) ELT 213 (SC)

(iv). Akbar Badruddin Jiwani Vs CC 1990(47) ELT 161 (SC)

3. Learned Commissioner AR, appearing on behalf of Revenue presented a detailed argument and submitted that under the legal background, the impugned goods were provisionally cleared through Cochin Port with the support of Bond executed by the Appellants. As the Hon’ble High Court dismissed the Writ petition of the Appellants on 15.02.2008, Department initiated action to confiscate the impugned goods and Adjudicating Authority imposed penalties on the importers after observing the Principles of Natural justice. The claim of the appellants is that Hon’ble High Court of Kerala issued Interim Stay Order (with modification & clarification) dated 25.10.2007, 20.11.2007 & 01.12.2007 and as such the Notification would be deemed to be not in operation during the relevant period and that when the Stay was in force, it cannot be stated that the imports made by them were contrary to the prohibition imposed under Customs Act, 1962. He submits that in case the Hon’ble High Court quashed the DGFT Notification, Appellants can very well claim that the DGFT Notification is not in force; when the impugned Notification is Stayed by issuing “Interim Stay Order”, it only meant that “due actions to be taken”, under Sections 111(d), 125, 112(a) under Customs Act, 1962, are only suspended/withheld temporarily till the core issue in the Writ is decided on merit. He submits that stay of operation of any Notification does not wipe out the very existence such statutory Notification; Hon’ble Supreme

Court in the case of Shree Chamundi Mopeds Ltd Vs Church of South India Trust Association, Madras 1992 (3) S.C.C.1*,* held that

"While considering the effect of an interim order staying the operation of the order under challenge, ***a distinction has to be made between quashing of an order and stay of operation of an order****. Quashing of an order results in the restoration of the position was it stood on the date of the passing of the order which has been quashed. The stay of operation of an order does not, however, lead to such a result. It only means that the order which has been stayed would not be operative from the date of the passing of the stay order and it does not mean that the said order has been wiped out from existence."*

3.1. He further submits that Hon'ble Apex Court, in the case of Indian Council for Enviro-Legal Action V UOI (2011)8 SCC 161, summarised (in para 223) the legal position on undeserved advantage by observing that

"The other aspect which has been dealt with in great details is to neutralize any unjust enrichment and undeserved gain made by the litigants. While adjudicating, the courts must keep the following principles in view.

1. It is the bounden duty and obligation of the court to neutralize any unjust enrichment and undeserved gain made by any party by invoking the jurisdiction of the court.

2. When a party applies and gets a stay or injunction from the court, it is always at the risk and responsibility of the party applying. An order of stay cannot be presumed to be conferment of additional right upon the litigating party. "

3.2. He also submits that Hon'ble Apex Court in the case of Kalabharati Advertising Vs Hemant Vimalnath Narichania & others (2010) 9 SCC 437, observed (Para 15) as under:

"No litigant can derive any benefit from the mere pendency of a case in a court of law, as the interim order always merges into the final order to be passed in the case and if the case is ultimately

> *dismissed, the interim order stands nullified automatically. A party cannot be allowed to take any benefit of his own wrongs by getting an interim order and thereafter blame the court. The fact that the case is found, ultimately, devoid of any merit, or the party withdrew the writ petition, shows that a frivolous writ petition had been filed. The maxim actus curiae neminem gravabit, which means that the act of the court shall prejudice no one, becomes applicable in such a case. In such a situation the court is under an obligation to undo the wrong done to a party by the act of the court. Thus, any undeserved or unfair advantage gained by a party invoking the jurisdiction of the court must be neutralised, as the institution of litigation cannot be permitted to confer any advantage on a party by the delayed action of the court."*

He submits that by applying the ratio of the above judgement the instant Interim Stay Order was merged with the final Writ Order and thereby the Interim Order was nullified. Consequently, the impugned "Interim Stay Order" was *non est* in the eyes of law by applying the 'Doctrine of Merger' Principle.

3.3. Learned Commissioner, AR further submits that in case of M/s Kanoria Chemicals Vs U.P. State Electricity Board (1997) 5 SCC 772, Hon'ble Apex Court observed that

> *"It is equally well settled that an order of stay granted pending disposal of a writ petition/suit or other proceeding, comes to an end with the dismissal of the substantive proceeding and that it is the duty of the court in such a case to put the parties in the same position they would have been but for the interim order of the court. Any other view would result in the act or order of the court prejudicing a party [Board in this case] for no fault of its and would also mean rewarding a writ petitioner in spite of his failure."*

Learned Commissioner, AR, submits that when the Interim Stay was in operation, no SCNs or OIOs have been issued to the Appellant referring the "Port Prohibition" on the impugned import; the due action has been initiated only after the final disposal of the subject Writ Petition; therefore, the claim of the Appellant that the impugned DGFT Notification cannot be enforced on the subject import is legally not sustainable.

3.4. Placing reliance on the Principle of Estoppel, Learned AR submits that in the instant case, during the stay impugned imported goods are provisionally cleared on the basis of the undertaking of the Appellant, to produce the judgement of HC in their Writ and the consequent compliance. Under the circumstances, the 'principle of estoppel' also prevents the appellant to contest the legal action taken by the Customs Department subsequent to the final disposal of their Writ Petition. The appellant has taken contradictory Stand in as much as on the one hand they argue that the interim Stay Order was in operation and on the other they have cleared the goods provisionally by furnishing a Bond. The appellants executed Bonds for suitable value and agreed for provisional assessment pending production of final Orders from Hon'ble High Court and to pay any Penalty and fine that may be adjudged in lieu of confiscation of the said goods. As per the *Doctrine of Promissory Estoppel*, once a party, by his words or conduct makes a legally binding promise to another party, if the other party has acted upon these words or conduct, the one who made the promise or gave assurance cannot revert back to his previous position. Hon'ble Supreme Court in the case of Rajasthan State Industrial Development and Investment Corporation & Anr Vs Diamond and Gem Development Corporation Ltd & Anr., AIR 2013 SC 1241 observed that a *party cannot be permitted to "blow hot and cold", "fast and loose" or "approbate and reprobate". Where one knowingly accepts the benefits of a contract or conveyance or an order, is estopped to deny the validity or binding effect on him of such contract or conveyance or order.*
He submits that in this background of provisional clearance of the impugned "palm oil" under bond and the ratio of cases cited above, the plea of non-existence of the impugned Notification is liable for dismissal.

3.5. Learned Commissioner, AR submits that in the instant case, the impugned Palm Oil were imported by the importer through the prohibited PORT against the DGFT Notification and thus it is established that the impugned Palm Oil were liable for confiscation. Hence, the plea of the importer that penalty should be confined only to willful acts of omission and commission in contravention of the provisions of an enactment cannot be accepted. Penalty must be imposed on a person who acts in conscious disregard of statutory obligations and suppresses material facts. Though existence of *"mens rea"* is essential with reference to penal provisions of Section 112(b) (knows or reason to believe), 114A (willful misstatement) & 114AA (knowingly or intentionally) of the Customs Act,1962, there is no such requirement of the element of *"Mens Rea" / "Mala fide"* for imposition of penalty under Section 112(a) of the Customs Act, 1962. Penalty can be imposed, only when it is established that the goods imported are "liable to confiscation" under Section 111 of Customs Act, 1962. He relies upon

(i). M/s Oceanic Shipping Agency P Ltd Vs CC 1996 (82) ELT 57 (Para.10)
(ii). M/s Panorama V CC 2001 (130) ELT 877 (Para 5)

3.6. Learned Commissioner, AR submits further that the Adjudicating Authority has taken a stand that the impugned goods were 'not available' and hence could not be confiscated, though they are liable to confiscation. This stand is totally against the legal position laid by Hon'ble Supreme Court, High Courts and Tribunal; the impugned goods were cleared under bond and therefore, can be confiscated even in the absence their physical availability. He relies upon the following cases.

(i). Weston Components Ltd Vs CC 2000(115) ELT 278(SC)
(ii). CCE Vs Raja Impex 2009 (229) ELT 185 (HC-DB, P&J)
(iii). Shiv Kripa Ispat P Ltd Vs CCE 2009 (235) ELT 623 (T-LB)
(iv). CCE Vs Mithran 2017 (347) ELT 603 (HC-DB, Madras)
(v). CCE Vs Shilpa Trading Company 2014 (309) ELT 641 (HC-DB, Kar)
(it was held that redemption fine was imposable even if Bond/BG not in force).
(vi). CCE Vs Kay Bee Tax Spin Ltd 2017 (349) ELT 451 (HC-DB, Guj)
(vii). Jain Exports Ltd Vs UOI 1993(66) ELT 537 (SC)
(it was held that no waiver of RF even importer acted in good faith).

3.7. With regards to the claim of the appellants that the agreements/contracts for sale or High sea sale were entered in to before the prohibition came in to force, the learned Commissioner, AR submits that As per FTP 1.5 , and DGFT Circular, Irrevocable Commercial Letter of Credit is the evidence to avail the Transitional Arrangements; DGFT Notification and circular 20/RE-2007)/2004-2009 dated 13th August 2007 and DGFT Policy

Circular No:4(RE-2007)/2004-2009 dated 16th August 2007 to confirm the greater sanctity and assurance regarding the contract and to avoid back dated contracted documents under Transitional Arrangements. He further submits that there are discrepancies and infirmities in the contracts/ letters submitted by them as under.

- Port was mentioned Cochin / Beypore
- There were no signatures of either of the parties
- The referred HSS Contract dt 7.6.2004 between MMTC & M/s Parisons Foods for the import of 1, 20,000 Tonnes of RBD was valid for One year (Extended up to 6th June 2007). This cannot be relied upon. "Indent for Import" containing Quantity, Delivery Schedule, Port of Discharge etc of Parisons not produced before the Adjudicating Authority
- Concluding Part of "Sales Contract" …"Please confirm that this sales contract correctly set forth the terms of the agreement by returning an executed copy by facsimile"…." Indicates that "Sales contract are not concluded at this stage, in the absence of any further documentary proof
- They are not in the nature of sales contract.
- Addressee is mentioned as M/s Parisons Exports Inc, India, Indonesia
- Sl No.7 of HSS : Open General License under Import Export Policy 1997-2002 (Non-Existing Policy) It should be FTP : 2004-2009 considering B/L date 2.11.2007; Date of Purchase of Stamp Paper is not available in the Copy produced
- As per this Sales Terms of Annex J, the Shipment is to be effected during 1st October to 31st October 2007. Whereas, the impugned Bill of Lading referred in the HSS is dated 2.11.2007
- As per condition 8 of Sl. No. 18 of Annex J, the Discharge Port is actually meant for Beypore Port (10 km from Calicut, 195 km from Kochi), where no ban is imposed by the DGFT Notification during the material period.

(*Different discrepancies in different documents; summarised for ease of reference)

He submits that in view of the submissions and legal position, the appeals of the appellants are liable to be rejected and the appeals filed by Revenue are liable to be allowed.

4. Heard both sides and perused the records of the case. The brief issue that requires consideration in this case is as to whether the appellants have violated the prohibition imposed by DGFT Notification No. 39/RE2007 dated 06.10.2007; as to whether, they are liable for penalty and as to whether the Commissioner should have imposed redemption fine on the goods imported by them and cleared provisionally. Brief facts of the case are given in detail as above. Therefore, we are not repeating the same. The main contention of the appellants is two-fold. The appellants contended that in view of the Stay granted, by the Hon'ble High Court of Kerala, on the operation of Notification cited above, they have not violated any prohibition and that the agreements for sale of RBD Palm Oil or Palmolein have taken place when the prohibition was not even notified and therefore, in terms of Para 1.5 of the provisions of Foreign Trade Policy, they have not violated any prohibition imposed on the import of impugned goods. The defence of Department is that the Final Order of the Hon'ble High Court of Kerala dismissed the Writ Petition filed by the appellants thereby the position existing before the grant of Stay stands and thus it should be held that the appellants have imported impugned goods contrary to the prohibition in place. The Department also contends that the appellants have not submitted any concrete proof that the conditions of Para 1.5 of the FTP have been satisfied so as to be eligible for the imports despite the prohibitions.

5. We find that that the appellants filed a Writ Petition before the Hon'ble High Court of Kerala challenging the constitutional validity of the Notification No. 39(RE-2007)/2004-2009 Dated 16.10.2007. Hon'ble High Court was pleased to grant an Interim Stay vide Order dated 25.10.2007. Later vide dated 20.11.2017. Hon'ble High Court was pleased to modify the Interim Order and to permit one consignment of the appellants to be discharged at Kochi Port. Hon'ble High Court further ordered vide Order dated 01.12.2007 that the benefit of the order dated 25.10.2007 will be applicable to all vessels from which the goods were being discharged on or before 20.11.2007. Finally, the Hon'ble High Court of Kerala dismissed the Writ Petition filed by the appellants vide its Order dated 15.02.2008. Meanwhile, M/s Parisons Foods Pvt. Ltd. have imported RBD Palmolein and crude Palm oil totally valued at Rs.13.41 crore (Tariff Value Rs.7.41 crores) and M/s Parison Agrotech imported RBD Palmolein valued at Rs.10.43 crores (Tariff Value Rs.5.78 crores).

6. Learned Commissioner AR submits that the appellants have mis-conceived the legal position on Interim Stay Order; Hon'ble High Court of Kerala has only stayed the operation but have not set aside the Notification. That means that Hon'ble High Court has stayed only the due action to be taken by the Department in respect of the impugned goods. Relying on Hon'ble Supreme Court decision in the case of Sh. Chamundi Mopeds (Supra). He submits that quashing of an order results in the restoration of position as it stood on the date of the passing of the order which has been quashed; the stay of operation of an order does not, however lead to such a result; it only means that the order which has been stayed would not be operative from the date of the passing of the Stay Order and it does mean that the said order has been wiped out from existence. He also submits that Hon'ble Supreme Court in the case of Indian Counsel for Enviro Legal Action (Supra) observed that when a party applies and gets a stay or injunction from the Court, it is always at the risk and responsibility of the party applying. Learned Commissioner arguing on the principle of merger and unjust enrichment submits threat the case is ultimately dismissed, the Interim Order stands nullified automatically; a Party cannot be allowed to take any benefit of his wrongs by getting an Interim Order and later blame it on the Court.

7. We find that Hon'ble Apex Court in the case of M/s Kanoria Chemicals (Supra) observed that:

"It is equally well settled that an Order of Stay granted pending disposal of a Writ Petition of Suit or other proceeding, comes to an end with the dismissal of the substantive proceeding and it is the duty of the Court in such a case to put the parties in the same position they would have been put but for the Interim Order of the Court."

We find that the Hon'ble Apex Court has made the position very clear in the matter. With the Hon'ble Court of Kerala quashing the Writ Petition vide Order dated 15.02.2008, the position that was existing before the Interim Order dated 25.10.2007 prevails. That means to say that the prohibition imposed vide Notification cited above exists. Therefore, we have to hold that the appellants have imported the impugned goods contrary to the DGFT Notification thereby rendered the goods liable for confiscation. We also find that the appellants have submitted a bond at the time of provisional release inter alia stating that the proper officer has agreed to allow clearance of the goods subject to the importer production within 6 months from the date hereof a valid license to cover the import of the goods mentioned in the Schedule and the Final Orders from the Hon'ble High Court of Kerala regarding importability of the item through Cochin Port. This being the position the appellants cannot claim that the imports have taken place during the period when prohibition was not in place, in view of the Interim Order. We find that as submitted by the Learned Commissioner AR, bond executed by the appellants at the time of provisional release provides for payment of any penalty and fine in lieu of the confiscation. Having bound themselves in such a manner, the appellants cannot take shelter under the High Court's Interim Order, where the Hon'ble High Court has dismissed the Writ Petition.

8. The second contention of the appellants was that the consignments were contracted before the imposition of prohibition and in terms of Para 1.5 of the Foreign Trade Policy the impugned imports are excluded by the restriction imposed by the Notification cited supra. We find that Para 1.5 of Foreign Trade Policy reads as under:

"1.5 In case an export or import that is permitted freely under this Policy is subsequently subjected to any restriction or regulation, such export or import will ordinarily be permitted notwithstanding such restriction or regulation, unless otherwise stipulated, provided that the shipment of the export or import is made within the original validity of an irrevocable letter of credit established before the date of imposition of such restriction."

Ongoing through the records of the case, we find that the appellants have submitted a few disconnected documents which look like sale deeds, contracts, agreements etc., however as pointed out by the Learned Commissioner AR, the documents are full of inadequacies making the authenticity of the documents subject to doubt. It is also not coming forth as to which of these documents pertain to the impugned imports. Moreover, we do not find any conclusive agreements indicating that an irrevocable letter of credit has been opened or has been enforced at the time of shipment. We find that Learned Commissioner has also observed in the impugned OIO that the appellants failed to produce the relevant letters of credit and that the transitional arrangements under Para 1.5 of Foreign Trade Policy 2004-09 will be applicable only if the irrevocable letters of credit are established before the date of issue of Notification imposing restrictions. Therefore, we find that the appellant's argument fails on both counts and we find that they have imported the impugned goods in violation of the prohibition imposed by DGFT Notification cited supra and thus, they have rendered the impugned goods liable for confiscation and rendered themselves liable for penalty.

9. The appellants pleaded that they have imported the impugned goods during the operation of Stay in view of the Hon'ble High Court of Kerala and therefore no *mens rea* can be imputed and consequently, no penalty can be imposed on them. We find that the Revenue has successfully demonstrated that unlike penalty under Sections 112(b), 114A and 114AA of Customs Act, 1962, *mens rea* is not essential criteria for imposing penalty under Section 112(a) of the Customs Act. We find that the appellants have not only imported the impugned goods in violation of the prohibition imposed but also have attempted to misuse the legal provisions available under the Writ jurisdiction of Hon'ble High Court. With the dismissal of the Writ Petition, the Hon'ble High Court has restored the position which was existed before. Moreover, in view of the bond submitted by the appellants as the time of provisional release, they have bound themselves to produce a proper order from the Hon'ble High Court failing which they have bound themselves to pay fine and penalties as applicable. In view of the above, we find that the imposition of penalties in the impugned order is legal, proper and justified. Therefore, the appeals of the appellants do not survive and are liable for rejection.

10. Coming to the departmental appeals, the appeals are made for imposition of redemption fine. As per our discussion above, the goods are liable for confiscation under Section 111(d) of the Customs Act, 1962. The goods were released on a bond provisionally. Therefore, Learned Commissioner cannot opine that the goods are not available for confiscation.

Going by the ratio of the case laws submitted by the Learned AR, we find that Learned Commissioner has erred in not imposing redemption fine. Accordingly, we find that the appeals filed by Revenue are maintainable and suitable redemption fine in lieu of confiscation is imposable on the appellants. Looking into the circumstances of the case and the long litigation undergone by the appellants, we find that redemption fine could be limited to around 10% of the Tariff Value of the imports.

11. In the result, we dismiss the appeals No. C/452/2009 & C/453/2009 filed by the appellants. We allow the appeals of Revenue and impose redemption fine of Rs.70 Lakhs on M/s Parison Foods Pvt. Ltd. and Rs.50 Lakhs on M/s Parison Agrotech.

(Order was pronounced
in Open Court on **04/11/2019**)

S.S GARG
JUDICIAL MEMBER

P. ANJANI KUMAR
TECHNICAL MEMBER

Pak/PK