CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHANDIGARH</u>

REGIONAL BENCH - COURT NO. I (E-Hearing)

Custom Appeal No. 60324 of 2020

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-163-2020 dated 26.05.2020 passed by the Commissioner (Appeals), Ludhiana)

C.C. Ludhiana **......Appellant**
(Customs Commissioner, Custom House, GRFL, G.T. Road, Sahnewal, Ludhiana, Punjab-141120)

VERSUS

Ms Lucky Exports **......Respondent**
(UG-28, Somdutt Chamber-II, 9 Bhikaji Cama Palace, New Delhi)

WITH

Custom Appeal No. 60325 of 2020

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-163-2020 dated 26.05.2020 passed by the Commissioner (Appeals), Ludhiana)

C.C. Ludhiana **......Appellant**
(Customs Commissioner, Custom House, GRFL, G.T. Road, Sahnewal, Ludhiana, Punjab-141120)

VERSUS

Ms Mass International **......Respondent**
(Kamal Nagar, Industrial Area, Rampur Sarsehri Road, Ambala Cantt.)

AND

Custom Appeal No. 60326 of 2020

(Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-163-2020 dated 26.05.2020 passed by the Commissioner (Appeals), Ludhiana)

C.C. Ludhiana **......Appellant**
(Customs Commissioner, Custom House, GRFL, G.T. Road, Sahnewal, Ludhiana, Punjab-141120)

VERSUS

Devendra Dimri **......Respondent**
(UG-28, Somdutt Chamber-II, 9 Bhikaji Cama Palace, New Delhi)

APPEARANCE:

Shri Jagmohan Bansal, Advocate for the Appellant
Shri M.s. Dhindsa, Authorised Representative for the Respondent

CORAM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO. 60503-60505 of 2021

DATE OF HEARING: 12.03.2021
DATE OF DECISION: 12.03.2021

PER ASHOK JINDAL:

The Revenue filed these appeals against the impugned order wherein penalty under Section 114AA of the Customs Act, 1962 has been dropped against the respondents.

2. The facts of the case are that the respondent exported consignment declaring value in the shipping bills, the allegation was made that the respondents had over valued the export consignment to earn export benefits due to the higher value of the export consignment. The Value of the export consignment has been accepted by the lower authorities and affirm the order of the adjudicating authority refraining to impose the penalty on the respondents under section 114AA of the Customs Act, 1962. Against the order of Ld. Commissioner (Appeals) for refraining to impose penalty under section 114AA of the Customs Act, 1962, the revenue is before me.

3. Heard the parties.

4. Considering the fact that the value of export of consignment accepted by the lower authorities, in these circumstances, I affirm the

order of the ld. Commissioner (Appeals) not to impose penalty under Section 114AA Customs Act, 1962.

5. Therefore, I do not find any merits in the appeals filed by the Revenue, accordingly the same are dismissed.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

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