

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI.**

PRINCIPAL BENCH,
COURT NO. I

CUSTOMS APPEAL NO. 51748 OF 2023

[Arising out of the Order-in-Appeal No. CC (A)/CUS/D-II/Prev./NCH/988-995/2022-23 dated 07/10/2022 passed by Commissioner of Customs (Appeal), New Customs House, New Delhi.]

The Principal Commissioner of Customs, **Appellant**
Preventive Commissionerate,
New Customs House, Near IGI Airport,
New Delhi – 110 037.

VERSUS

M/s Satguru Jewellers, **Respondent**
1157/1124, 3rd Floor, Kuccha Mahajani,
Chandani Chowk,
Delhi – 110 006.

WITH
CUSTOMS CROSS APPLICATION NO. 50294 OF 2023
(ON BEHALF OF THE RESPONDENT)

APPEARANCE

Shri Girijesh Kumar, Authorized Representative (DR) – for the Department
Shri Krishna Pratap Singh and Ms. Rita Singh, Advocates – for the respondent.

CORAM : HON'BLE SHRI JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE SHRI P.V. SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 51854/2025

DATE OF HEARING/DECISION : 28.11.2025

JUSTICE DILIP GUPTA

It transpires that this Customs Appeal was filed by the department in which eight parties were impleaded as respondents, against whom separate penalties had been imposed. In the order dated 12.11.2024 earlier passed, it

was noted that it was obligatory on the part of the department to have filed eight separate appeals.

2. Learned authorized representative appearing for the department, however, stated that this appeal may be confined to the order passed by the Commissioner (Appeals) in Appeal No. 988 of 2022 and the department shall take steps to file seven separate appeals to assail the orders passed in Appeal No's. 989 to 995. The department has filed seven separate appeals which are cognizable by a learned Member of the Tribunal.

3. On 22.07.2025, learned counsel appearing for the respondent pointed out that the amount of penalty imposed on the respondent is Rs. 5 lakhs, which is less than the monetary limit prescribed in the Instructions dated 22.08.2019.

4. Learned authorized representative appearing for the department sought time to obtain instructions. While adjourning the matter the Bench, on 22.07.2025, made it clear in case the department does not obtain instructions by the said date, all the appeals may be dismissed as they were below the monetary limit prescribed in the Instructions dated 22.08.2019. When the matter was taken up on 29.10.2025, learned authorized representative sought further time to seek instructions to ensure compliance order dated 22.07.2025.

5. Today, when the matter has been called out, learned authorized representative appearing for the department states

that though communications have been sent to the department, but the instructions have not been received from the department.

6. A perusal of the impugned order shows that not only penalty of Rs. 5 lakhs has been imposed upon the respondent under section 112 (b) of the Customs Act, 1962 but an order for absolute confiscation of the gold weighing 1,000 gms. valued at Rs. 27,32,800/- has also been passed.

7. Thus, even if the value of the confiscated gold and the amount of penalty are taken together, it will come to Rs. 32,32,800/-, which would still be below the monetary limit prescribed in the Instructions dated 22.08.2019.

8. In terms of the Instructions issued by the Government, the appeal is dismissed since it involves an amount which is below the monetary limit mentioned in the Instructions dated 22.08.2019.

9. The Cross Objection filed by the respondent stand disposed.

(Dictated and pronounced in open court.)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)