CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

NEW DELHI

PRINCIPAL BENCH- COURT NO. I

Customs Appeal No. 129 of 2010

(Arising out of Order-in-Original No. 85/09 dated 31.12.2009 passed by the Commissioner of Customs, (ICD) TKD, New Delhi.)

Mohan Puri **....Appellant**
Managing Director,
M/s Mohan Export (India) Pvt. Ltd.
Mohan House, 7 Community Centre,
Zamrudpur, Kailash Colony Ext.
New Delhi-110048

Versus

The Commissioner of Customs, **....Respondent**
I.C.D., Tughlakabad, New Delhi

APPEARANCE:

None for the Appellant
Shri M.K. Shukla, Authorised Representative of the Department

CORAM:

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

DATE OF HEARING/ DECISION: February 23, 2026

FINAL ORDER NO. 50317/2026

JUSTICE DILIP GUPTA

This appeal has been filed for assailing that portion of the order dated 31.12.2009 passed by the Commissioner that imposes a penalty of Rs. 1 lakh upon the appellant as Managing Director of M/s Mohan India Pvt Ltd under section 112(a) and (b) of the Customs Act, 1962[1].

2. Case has been called out but no one has appeared on behalf of the appellant. We have perused the records and have also heard Shri M.K. Shukla, leaned authorized representative appearing for the department.

3. Penalty under section 112(a) and (b) of the Customs Act can be imposed where the goods are held liable to confiscation. In the instant

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1 the Customs Act

case, the appeal filed by M/s G.B. Morrison Travel (Pvt Ltd) (Customs Appeal No. 137 of 2010) has been set aside by order of date and confiscation has been set aside. It is stated that M/s G.B. Morrison Travel had leased one of the five imported cars to the appellant.

4. Such being the position, the imposition of penalty upon the appellant under section 112 of the Customs Act cannot be sustained. It is, accordingly, set aside and the appeal is allowed.

(Order dictated in the Open Court)

(JUSTICE DILIP GUPTA)
PRESIDENT

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

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