

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Customs Appeal No. 51165 of 2015

[Arising out of Order-in-Original No. 02/2014 dated 29.12.2014
passed by the Commissioner of Customs (Import), New Delhi]

**Commissioner of Customs
New Delhi**

Appellant

Vs.

M/s. Oocl India Pvt. Ltd.

Respondent

**Appearance:
Shri K Poddar, DR for the Appellants
None for the Respondent**

**CORAM:
Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K Arya, Member (Technical)**

Date of Hearing/ Decision: 03.03.2017

FINAL ORDER NO. 52192 /2017

Per: Justice (Dr.) Satish Chandra:

The present appeal has been filed by the Department against order in original No. 02/2014 dated 29.12.2014.

2. Brief facts of the case are that the appellant has brought the imported items for Shri Deepak Rishi and Shri Hemant Sachdeva and others. The appellant is a shipping liner. The goods were found prohibited, so on all the respondents / importers, the penalties were levied by the impugned order. The goods were confiscated. Duty has been deposited. The only grievance of the department is that on the appellant, a shipping liner, no penalty was levied.

2. No one is present for the respondent nor there is any adjournment request available on record.
3. With this background, we have heard Shri K Poddar, learned DR appearing for the Revenue and perused the record.
4. It appears from the record, that if the penalty will be levied on the shipping liner, that would be below the prescribed limit of Rs. Ten lakh as per Litigation Policy mentioned in Circular 390/Misc/ 163/2010 dated 17.12.2015 of the CBEC. When it is so, then the appeal filed by the department will not be maintainable.
5. In view of above, the appeal filed by the Department is dismissed in limine.

(Ashok K Arya)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

ss